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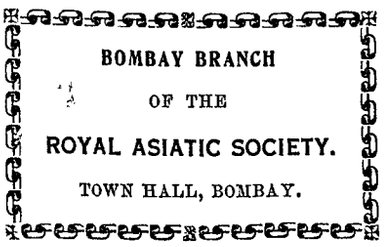

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REPORT

ON

THE ADMINISTRATION

OF THE

Inland Customs Department

FOR THE

134349

OFFICIAL YEAR

1873-74,

WITH

APPENDICES

ALLAHABAD:

PRINTED AT THE NORTH-WESTERN PROVINCES' GOVERNMENT PRESS.

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REPORT

ON

THE ADMINISTRATION

OF THE

INLAND CUSTOMS DEPARTMENT

FOR THE

OFFICIAL YEAR 1873-74.

INTRODUCTION.

STRENGTH AND REALIZATIONS OF THE DEPARTMENT.

THE following statement shows the strength of the Inland Customs Department, the number of miles of Customs line, the amount of goods taxed, and the gross realizations for the year 1873-74, as compared with the previous year:—

Year.	No. of officers.	No. of men.	Miles of line.	No. of maunds of salt taxed.	No. of maunds of sugar taxed.	Gross realizations.
				Mds.	Mds.	Rs.
1873-74 ...	314	13,535	2,354½	58,94,027	24,93,014	1,68,71,581
1872-73 ...	318*	13,761*	2,382½*	58,97,141	23,08,349	1,70,20,582
DIFFERENCE ...	—4	—226	—28	—3,114	+1,84,665	—1,49,001

Fluctuations in strength of force, and

By the abolition of the Basana post in the Hissar Division and of the Awal post in the Dehli, and the substitution of the Kalanor post for these two, a reduction was effected of two officers and 16 men, after making allowance for one clerk added to the Dehli office. In the Agra Division 119 men were dispensed with, owing to the abolition of half the guard posts in the Barhpura Subdivision, by which the distance between them was increased from half a mile to a mile. In the Nagpur Division, two officers and 82 men were reduced by the straightening of the line between Chanda and Chamursi, by which it was shortened by 28 miles. In the Sambhar Division 14 men were reduced by revision of establishment. The saving was, in fact, greater than is here indicated; for instead of 415 permanent men, 312 permanent and 89 temporary men are now employed, the latter being engaged only for a few months in the year. The Central office was reduced by one clerk. On the other hand, a medical establishment of six men was added to the Panjáb mines. The differences in quantity of goods taxed and the gross realizations will be hereafter fully explained. I would only remark here, that the reason there was such a large falling off in the gross realizations as Rs. 1,49,001, while there was a decrease of only 3,114 maunds in the salt taxed, and a large increase of 1,84,665 maunds in the sugar taxed, is that there was a considerable increase in the imports of salt from the Bombay Presidency, which pay to the

Falling off in gross realizations explained.

* By a clerical error 319 officers and 13,783 men were entered in the Report of 1872-73. Seven miles have been added to the line by corrections in measurements, *i. e.*, two miles in Berar and five miles in Sambhar.

Inland Customs Department only Re. 1-3-0 per maund, displacing salt which paid Rs. 3 per maund. Further details of the diferences between the two years will be found in Statement I.

Gross receipts and charges of the past four years contrasted.

2. The following table epitomizes the results of the past four years' administration of the Department, of which details will be found in Statement No. II.:—

Year.	Gross receipts.					Charges.				Net receipts.	Percentage and charge on receipts.
	Salt.		Sugar duty.	Miscellaneous, fines, forfeitures, &c.	Total.	Establishments.	Excavation and manufacture.	Contingent and miscellaneous.	Total.		
	Duty.	Sale price.									
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
1873-74 ...	1,43,25,861	9,63,740	15,75,408	6,572	1,68,71,581	17,86,500	1,03,034	7,90,145	26,79,679	1,41,91,902	15·88
1872-73 ...	1,45,29,778	10,67,898	14,17,513	5,392	1,70,20,581	17,96,481	75,908	9,99,908	28,72,297	1,41,48,284	16·87
1871-72 ...	1,37,80,505	8,30,995	15,92,800	5,574	1,62,09,874	17,98,025	79,930	8,89,818	27,67,773	1,34,42,101	17·07
1870-71 ...	1,40,76,201	7,41,725	14,10,250	50,492	1,62,78,668	17,74,761	62,559	4,89,378	23,26,698	1,39,51,970	14·29

Detail given of items included under head "Sale Price."

Under the head "Sale Price" are included—

1*st.*—The proceeds of the one anna cess at the mines charged to the purchasers of salt as cost price in addition to the duty. This amounted in 1873-74 to Rs. 85,657.

2*nd.*—The Hákimi cess or Government share of the produce of certain of the Sultanpur Salt Works, being Rs. 53,388 in 1873-74.

3*rd.*—The receipts from the sale of salt at the Sambhar Lake, or Rs. 7,63,068 in 1873-74.

4*th.*—The license fees collected by the Internal Branch, Rs. 61,627 in 1873-74.

None of the above items constitute duty on salt, and are therefore shown separately.

Realizations and charges on salt and sugar for the past four years contrasted.

3. Excluding these receipts on the one hand, and on the other the charges not incurred on account of the collection of salt duty—*viz.*, the excavation charges at the mines,—met, as above mentioned, by an extra charge to the purchasers, and the Sambhar Lake expenditure, we find the following were receipts on account of salt and sugar duties and small miscellaneous items, and the charges incurred in collecting those receipts:—

Year.	Salt and sugar duties and miscellaneous receipts.	Charges incurred in realizing duties.	Percentage of charges on receipts.
	Rs.	Rs.	
1873-74	1,59,07,692	18,28,501	11·49
1872-73	1,59,52,594	18,54,317	11·62
1871-72	1,53,78,800	18,35,485	11·93
1870-71	1,55,36,745	18,76,129	12·07

Continued decrease of percentage of charge.

Although the receipts are shown to be rather less in 1873-74 than in the previous year, there is a still greater proportional decrease in the expenditure, so that the percentage of charge has continued to diminish.

4. It has been frequently explained that the departmental receipts are injuriously affected by the imports from Bombay and Madras, which, having paid Re. 1-13-0 per maund in those Presidencies, pay to this Department only Re. 1-3-0, displacing salt which would otherwise pay us Rs. 3-0-0. The following table shows that in 1873-74 these imports were larger than ever. If the duty collected in Madras and Bombay here shown were added to the receipts of this Department, it would raise the net receipts on account of duty in 1873-74 to Rs. 1,60,39,954, against Rs. 1,58,60,288 in 1872-73, Rs. 1,52,70,985 in 1871-72, and Rs. 1,52,98,345 in 1870-71.

Departmental receipts injuriously affected by imports from Bombay and Madras, which were larger than ever in 1873-74.

Year.	Imported from Bombay.		Imported from Madras.		Total imported.	
	Quantity.	Duty at Bombay.	Quantity.	Duty at Madras.	Quantity.	Duty.
	Mds.	Rs.	Mds.	Rs.	Mds.	Rs.
1873-74 ...	9,85,861	17,86,873	95,939	1,73,890	10,81,800	19,60,763
1872-73 ...	8,83,608	16,01,540	88,536	1,60,471	9,72,144	17,62,011
1871-72 ...	8,48,995	15,38,785	1,01,748	1,88,885	9,50,743	17,27,670
1870-71 ...	8,28,095	15,00,785	92,209	1,72,942	9,20,304	16,73,727

5. Generally speaking, the year 1873-74 was a fair one for salt duty, and a good year for sugar duty; and though the gross realizations were rather below the previous year, and indeed below the average of the previous five years, yet the charges have been so well kept down, that the net realizations on all accounts were above the average.

The net realizations were above the average of five previous years, owing to charges being well kept down.

6. Omitting Kohat, which lies outside the Customs line, the following table shows the quantity of salt on which duty was paid, and the amount of duty, for consumption in the area isolated by the line:—

Supply of salt to the country in rear of the line.

Duty-paid salt.

	1873-74.		1872-73.		1871-72.		1870-71.	
	Quantity.	Duty.	Quantity.	Duty.	Quantity.	Duty.	Quantity.	Duty.
	Mds.	Rs.	Mds.	Rs.	Mds.	Rs.	Mds.	Rs.
Panjáb Mines (Shahpur Division)	13,70,509	41,11,527	13,66,494	40,99,480	12,67,535	38,02,605	12,21,467	36,64,402
Mandi	97,926	61,204	1,05,633	66,021	88,725	55,453	13,227	8,317
Line (British)	37,12,781	96,37,555	37,42,374	98,92,969	35,78,352	94,58,596	37,36,592	99,45,428
„ (Berar)	2,52,743	3,01,327	2,35,997	2,80,274	2,48,945	2,95,642	2 25,830	2,68,407
Internal Branch	40,165	1,24,645	32,659	1,02,289	19,861	62,669	19,207	59,825
Local Salt Works ...	...	...	...	...	9,171	27,513	14,752	44,257
Total Inland Customs Department	54,75,124	1,42,36,258	54,83,157	1,44,41,033	52,12,589	1,37,02,478	52,31,075	1,39,90,636
Bengal	79,12,871	2,57,16,831	81,29,112	2,64,19,614	78,53,587	2,55,24,157	80,48,639	2,61,58,077
Grand Total ...	1,33,87,995	3,99,53,089	1,36,12,269	4,08,60,647	1,30,66,176	3,92,26,635	1,32,79,714	4,01,48,713

Thus the quantity taxed by the Inland Customs Department was only 8,000 maunds less in 1873-74 than in 1872-73, and considerably more than in the previous years. I am unable to account for the decrease taxed in Bengal, where the following

Quantity taxed by Inland Customs Department only 8,000 maunds less in 1873-74 than in 1872-73.

Calcutta imports and deliveries.

tables show that the sea imports and deliveries at Calcutta were less than in 1872-73:—

Imports.

Year.	Liverpool.	Bombay and Karachi.	Madras.	Jeddah.	Muscat.	Ceylon.	French.	All other descriptions.	Total.
	Mds.	Mds.	Mds.	Mds	Mds.	Mds.	Mds.	Mds.	Mds.
1873-74 ...	55 34,083	4,63,108	1,88,006	4,07,097	1,19,399	...	34,844	2,84,663	70.31,200
1872-73 ...	53,38,079	6,07,444	2,21,548	3,82,321	2,19,932	...	1,51,676	1,98,244	71,19,244
1871-72 ...	65,26,464	2,48,253	2,07,960	4,83,549	2,40,573	...	61,570	52,166	78,20,535
1870-71 ...	47,87,464	6,65,643	2,20,980	3,80,486	1,94,372	4,589	1,40,996	...	63,94,530

Deliveries.

Year.	Liverpool.	Bombay and Karachi.	Madras.	Jeddah	Muscat.	Ceylon.	French.	Government Pangah.	Government Karkatch.	Total.
	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.
1873-74 ...	56,54,516	6,06,225	1,96,189	4,23,912	2,28,525	...	87,424	6,685	1,82,392	73,85,868
1872-73 ...	58,85,880	5,40,227	2,05,290	3,86,499	2,65,351	544	1,46,728	954	1,30,713	75,62,186
1871-72 ...	58,59,080	4,49,845	2,12,933	3,86,083	1,88,882	18,242	1,44,380	8,345	50,763	73,18,553
1870-71 ...	56,24,642	6,20,173	3,25,274	3,98,388	2,15,461	1,08,280	1,73,220	17,605	26,002	75,09,045

Salt imports from Madras and Bombay into the Central Provinces and Berar.

No changes were made in the rates of duty during the year. As above stated, the imports into the Central Provinces and Berar from Madras and Bombay paid to the Inland Customs Department only Re. 1-3-0 per maund. The following statement shows the quantities imported during the last four years paying the differential rate of duty :—

Year.	Imported into the Central Provinces.				Imported into Berar.			Total imported.
	At Re. 1-8-0 per maund.	At Re. 1-3-0 per maund.	At Re. 1-2-0 per maund.	Total at the three rates per maund.	At Re. 1-8-0 per maund.	At Re. 1-3-0 per maund.	Total maunds.	Maunds.
	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.
1873-74 ...	...	8,28,061	...	8,28,061	...	2,53,739	2,53,739	10,81,800
1872-73 ...	...	7,36,162	...	7,36,162	1	2,35,981	2,35,982	9,72,144
1871-72 ...	13	6,30,309	71,478	7,01,800	48	2,48,895	2,48,943	9,50,743
1870-71 ...	321	6,02,052	92,208	6,94,581	126	2,25,597	2,25,723	9,20,304

FINANCIAL RESULTS.

GROSS REALIZATIONS.

7. The gross realizations of the Department, divided amongst its different branches, were as follows :—

By Branches.

	1873-74.	1872-73.	1871-72.	1870-71.
	Rs.	Rs.	Rs.	Rs.
Kohat, ...	89,603	88,746	78,027	85,565
Panjáb Mines (Shahpur)	41,99,074	41,85,768	38,82,129	36,85,910
Mandi	61,204	66,021	55,453	8,317
Line	1,15,72,066	1,16,34,629	1,13,94,899	1,17,07,227
Internal Branch	1,86,416	1,62,944	1,11,493	1,14,071
Local salt Works	...	...	28,738	46,880
Sambhar	7,63,218	8,82,473	6,59,135	6,30,698
Total	1,68,71,581	1,70,20,581	1,62,09,874	1,62,78,668

CUSTOMS DEPARTMENT FOR THE OFFICIAL YEAR 1873-74.

Distributing these amongst the different Governments to which they are now credited in the Budget, the figures are as follows :— *By Governments.*

Year.	Panjab.			North-Western Provinces.			Oudh.	Central Provinces.	Berar.	Govt. of India.	
	Mines (Kohat, Shahpur, Mandi.)	Line.	Total.	Line.	Internal.	Total.	Internal.	Line.	Line.	Sambhar.	Total.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs	Rs.
1873-74 ...	43,49,881	53,78,584	97,28,465	45,05,809	1,64,426	46,70,235	21,990	13,86,308	3,01,365	7,63,218	1,68,71,581
1872-73 ...	43,40,535	47,93,313	91,33,848	52,18,581	1,43,966	53,62,547	18,978	13,42,404	2,80,331	8,82,473	1,70,20,581
1871-72 ...	40,15,609	49,31,105	89,46,714	48,03,754	99,156	49,02,910	41,075	13,64,317	2,95,723	6,59,135	1,62,09,874
1870-71 ...	37,79,792	53,99,417	91,79,209	47,26,948	1,03,535	48,30,483	57,416	13,11,401	2,69,461	6,30,698	1,62,78,668

The charges similarly distributed are shown in the following tables :— Charges.

By Branches:— *By Branches.*

	1873-74.	1872-73.	1871-72.	1870-71.
	Rs.	Rs.	Rs.	Rs.
Central Office	77,278	80,489	78,637	84,961
Kohat	28,062	27,014	27,557	29,337
Panjáb Mines (Shahpur) ...	2,32,676	2,07,461	2,02,892	1,55,397
Mandi	8,047	8,260	8,080	2,419
Line	13,49,556	13,75,560	13,57,851	13,77 496
Internal Branch	2,87,559	2,35,235	2,31,607	2,31,825
Local Salt Works... ...	...	...	423	27,640
Sambhar	7,46,501	9,38,278	8,60,726	4,17,623
Total ...	26,79,679	28,72,297	27,67,773	23,26,698

By Governments :— *By Governments.*

Year.	Panjab.			North-Western Provinces.			Oudh.	Central Provinces.	Berar.	Government of India			Grand Total.
	Mines (Kohat, Shahpur, and Mandi.)	Line.	Total.	Line.	Internal Branch.	Total.	Internal Branch.	Line.	Line.	Sambhar.	Central Office.	Total.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1873-74 ...	2,68,785	4,85,503	7,54,288	3,96,223	1,70,397	5,66,620	67,162	3,87,319	80,511	7,46,501	77,278	8,23,779	26,79,679
1872-73 ...	2,42,735	4,96,719	7,39,454	4,01,287	1,68,286	5,69,573	66,949	3,95,915	81,639	9,38,278	80,489	10,18,767	28,72,297
1871-72 ...	2,38,529	4,79,439	7,17,968	3,99,497	1,67,136	5,66,633	64,894	3,97,416	81,499	8,60,726	78,637	9,39,363	27,67,773
1870-71 ...	1,87,153	4,87,208	6,74,361	4,08,969	1,81,084	5,90,053	78,381	4,01,823	79,496	4,17,623	84,961	5,02,584	23,26,698

The net revenue obtained by deducting the charges from receipts was as follows :— Net Receipts.

By Branches.

By Branches :—

	1873-74.	1872-73.	1871-72.	1870-71.
	Rs.	Rs.	Rs.	Rs.
Kohat	61,541	61,732	50,470	56,228
Panjáb Mines (Shahpur) ...	39,66,398	39,78,307	36,79,237	35,30,513
Mandi	53,157	57,761	47,373	5,898
Line	1,02,22,510	1,02,59,069	1,00,37,048	1,03,29,731
Internal Branch	−51,143	−72,291	−1,20,114	−1,17,754
Local Salt Works	...	...	28,315	19,240
Sambhar	16,717	−55,805	−2,01,591	+2,13,075
Total	1,42,69,180	1,42,28,773	1,35,20,738	1,40,36,931
Deduct Central Office charges ...	77,278	80,489	78,637	84,961
Total Net Revenue	1,41,91,902	1,41,48,284	1,34,42,101	1,39,51,970

By Governments.

By Governments :—

Year.	Panjab.			North-Western Provinces.			Oudh.	Central Provinces.	Berar.	Government of India.			Grand Total Net Receipts.
	Mines (Kohat, Shahpur, and Mandi.)	Line.	Total.	Line.	Internal Branch.	Total.	Internal Branch.	Line.	Line.	Sambhar.	Central Office.	Total.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1873-74	40,81,096	48,93,081	89,74,177	41,09,586	−5,971	41,03,615	−45,172	9,98,989	2,20,854	16,717	−77,278	−60,561	1,41,91,902
1872-73	40,97,800	42,96,594	83,94,394	48,17,29	−24,320	47,92,974	−47,971	9,46,489	1,98,692	−55,305	−80,489	−1,36,294	1,41,48,284
1871-72	37,77,08	44,51,666	82,28,746	44,04,257	−67,980	43,36,277	−23,819	9,66,901	2,14,224	−2,01,561	−78,637	−2,80,228	1,34,42,101
1870-71	35,92,639	49,12,209	85,04,848	43,17,979	−77,549	42,40,430	−20,965	9,09,578	1,89,965	2,13,075	−84,961	1,28,114	1,39,51,970

THE THREE GREAT BRANCHES OF THE DEPARTMENT.

I shall now proceed to examine each branch of the Department in detail, and give such further figures and explanations as will, I hope, thoroughly elucidate the variations shown in the above abstract tables of receipts and charges.

PANJAB MINES.

Receipts and charges of the Shahpur Division.

8. The gross receipts and charges, and the net receipts of the Shahpur Division, were as follows :—

Years.	Gross receipts.	Total charges.	Net receipts.
	Rs.	Rs.	Rs.
1873-74	41,99,094	2,86,765	39,12,329
1872-73	41,85,768	2,67,191	39,18,577
1871-72	38,82,129	2,60,889	36,21,240
1870-71	36,8 ,910	2,09,002	34,76,908

Receipts from Mines.

The receipts from the four sets of mines in the Salt Range for the last four years are shown in the following statement:—

Years.	Names of mines.				Total.	Miscellaneous.	Grand Total.
	Mayo.	Sardi.	Warcha.	Kalabagh.			
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1873-74 ...	34,70,163	1,60,355	2,84,507	1,96,502	41,11,527	87,567	41,99,094
1872-73 ...	34,00,459	1,88,982	3,17,824	1,92,224	40,99,480	86,288	41,85,768
1871-72 ...	29,65,897	1,97,220	4,06,645	2,32,843	38,02,605	79,524	38,82,129
1870-71 ...	27,99,092	2,20,686	4,45,040	1,99,584	36,64,402	21,508	36,85,910

The quantities of salt delivered from each mine in 1873-74 were as follows:—

Quantity of salt that paid duty, and the quantity delivered during 1873-74.

Mayo.	Sardi.	Warcha.	Kalabagh.	Total.
Mds.	Mds.	Mds.	Mds.	Mds.
1,141,919	54,195	95,382	64,777	1,356,273

The total quantity which paid duty was rather more, or, 1,370,509 maunds.

Notes contemplated closing of the Sardi mines.

Arrangements have been made for closing the Sardi mines when the salt which has been excavated is all disposed of. This is expected to be in the course of the current year. With the exception of about 3,600 maunds annually warehoused for local consumption, the remainder of the salt is taken to places supplied with equal facility from the Mayo mines, principally Rawalpindi. The local consumption will hereafter be supplied from Nurpur, and the establishments from Sardi will be transferred where they are more wanted. It is expected that the annual deliveries from the Mayo mines, near which it is proposed to establish the head-quarters of the Collector, will be nearly 12 lakhs of maunds, or more than nine-tenths of the entire annual produce of the Salt Range.

And estimates annual deliveries from the Mayo mines.

Miscellaneous receipts.

Of the miscellaneous receipts of 1873-74, Rs. 85,657 are due to the anna cess or cost price of the salt being one anna per maund in addition to the duty of Rs. 3. Amongst the miscellaneous receipts are included Rs. 20, the sole receipts on the Indus line. The total gross revenue for the year was higher than in any of the previous three years, and would have been still larger but for the diversion of carriage to the grain trade for the supply of Bengal.

Gross revenue.

And charges detailed.

Of the charges, Rs. 54,089 are due to the Indus line. The remainder, or Rs. 2,32,676, was on account of the mines, including the Collector and his establishment. Thus the net receipts on account of the mines were Rs. 39,66,398.

The following is the detail of the charges :—

	Fixed.	Excavation.	Special works at Mayo mines.	Other contingencies.	Total.
	Rs.	Rs.	Rs.	Rs.	Rs.
1873-74 ...	1,19,663	68 021	24,170	20,822	2,32,676
1872-73 ...	1,16,509	46,129	22,000	20,913	2,05,551
1871 72 ...	1,19,989	50,226	10,550	20 477	2,01,242
1870-71 ...	1,12,096	27,765	4,610	10,028	1,54,499

Increase in excavation charges explained.

The increase in excavation charges is nominal, as the charges for 14 months, including two months of 1872-73, were disbursed in 1873-74. This has caused Rs. 10,631 to be charged to 1873-74 which really belonged to the previous year. If this charge were debited to 1872-73 instead of 1873-74, the net revenue of this year, as well as the gross, would exceed that of any of the previous years. The charges for special works at the Mayo mines include the sum of Rs. 17,670 on account of the prolongation of the wagon tramway from the mouth of the mines down the gorge for about a mile, to meet the upper drum of the wire tramway. In other contingencies are included toll payments to the district authorities, amounting to Rs. 12,091. These payments did not regularly commence until 1871-72, when the anna cess was introduced. The wire tramway charges are not included.

Results of new system of excavation at the Mayo mines noted.

9. The new system of excavation at the Mayo mines, described in Appendix A. of my report for 1872-73, works remarkably well.

The following are the results of the year :—

	Mds.
Opening balance in store	77,000
Add excavated during the year ...	1,243,500
Total ...	1,320,500
Deduct sold during the year ...	1,141,885
Balance in store at the close of the year,	178,615

And details and cost of excavation supplied.

The details of the excavation of the year and its cost are these :—

Quantity excavated.				Cost of excavation.	Cost of carriage.	Total cost.	Rate per 100 Maunds.
Khani	Kati.	Par.	Total.				
Mds.	Mds.	Mds.	Mds.	Rs.	Rs.	Rs.	Rs. a. p.
275	288,'85	955,140	1,243,500	45,456	4,663	50,120	4 0 6

Khani, salt detached from the stratum by natural breakage, as by falling from the roof, is paid for at the rate Rs. 3 per 100 maunds. *Kati*, or salt horizontally excavated, is paid for at the rate of one anna per cubic foot; and *Par*, or salt excavated from below the miner, is paid for at the rate of 8 pies per cubic foot. The cost of carriage to the depôt at Khewra is paid for at the rate of 6 annas per 100 maunds. The space excavated amounted to 977,616 cubic feet, giving an average of 127 maunds per 100 cubic feet, or two maunds more than was at first estimated as likely to be the average outturn. The price of salt has been reduced by one rupee per 100 maunds. Under the old system it cost Rs. 4 per 100 maunds at the mine's mouth, and on an average Re. 1 per 100 maunds more for carriage to the depôt. Now it has cost Rs. 4-0-6 per 100 maunds at the depôt. The carriage used to be paid by the merchants, but by this reduction in cost to Government, we have been enabled to remit the charge for carriage. Thus the salt has been cheapened to the public by one rupee per maund without any extra charge to Government, except the interest on the expenditure in making the wagon tramway, and this is included in, and well covered by, the charge of one anna per maund, the fixed cost price of the salt.

New system has cheapened salt to the public by one rupee per maund.

Works executed during 1873-74, and their cost.

10. The works executed by Dr. Warth during 1873-74, and their cost, were as follows :—

	Rs.
1. Completion and repairs of wagon tramway from depôt to the interior of the mines,	3,910
2. Prolongation of wagon tramway from depôt to outside the gorge	17,670
3. Tunnels in the mine, loading stations, roads and petty works	2,159
4. Jogi-ka-Tilla excavation	431
Total ...	24,170

Besides the amount stated against item No. 2, Rs. 1,000 were charged to the wire tramway, which was intended originally to come 500 feet nearer to the mines. The extra charge involved in lengthening the wagon tramway was therefore paid from the grant to the wire tramway. Rs. 4,330 worth of rails received from the Public Works Department were also used in this work, of which Rs. 1,000 worth had been received in 1872-73.

Extension and improvement of the wagon tramway leading out of the mines.

At the commencement of 1873-74, the tunnel for the wagon tramway extended 1,757 feet within the mine, and 1,300 feet of rails were laid therein. During the year the tunnel was carried 143 feet further in, making 1,900 feet, and 400 feet more rails were laid, making a total of 1,700 feet of rails within the mine. Near the depôt outside the mine a new branch of rails was laid on a raised embankment, in order to provide larger storage space and for convenience of delivery to the merchants. The original line to the weighing house was raised four feet, so as to lessen the velocity of the wagons coming from the mine. It is from the new branch that the prolongation beyond the depôt has been made. At the commencement there is a rapid fall of 30 feet in 350 (more than 1 in 12). Here the full wagons are made to pull up the empty wagons by an endless chain and drums and a double line of rails. The tramway then proceeds at gradients varying from 1 in 60 to 1 in 75, chiefly along the course of the old road, but crossing a new bridge of 60 feet span over the Biliwala gorge, and Purdon's bridge over the Khewra gorge, thence along the right bank of that nullah in the waste land until it meets the wire tramway. There are numerous cuttings, embankments, and culverts. The highest embankment is at the lower end, where it is raised 15 feet and overhangs the feeding station of the wire tramway. The new depôt and weighing-house called Warthganj will be alongside this embankment, which is 1,000 feet long. There is plenty of space for the new depôt, which will be a great convenience to the trade, being close to the roads leading to Rawalpindi and Pind Dadun Khan. The contractor, who will bring the salt from the interior of the mines, will be paid by Government $\frac{3}{4}$ of a pie per maund up to the Khewra depôt, and by the merchants or wire-tramway $1\frac{1}{4}$ pie per maund from the depôt to Warthganj. The rolling stock will consist of about 50 wagons, capable of carrying 25 maunds, and weighing when loaded about 40 maunds. It is hoped that we may be able to make the weighments for delivery to merchants by weigh-bridges under the rails, and thus save all the time and trouble at present involved in weighing bags, both empty and full, by which after all perfect accuracy cannot be insured.

A new depôt called Warthganj was established during the year.

Loading stations have been increased in number.

The loading stations along the side of the rail within the mines have been increased from two to four in number, and have been widened and new feeders made to them. There are several other places where the salt can be loaded direct from chambers adjacent to the railway.

Work at Jogi-ka-Tilla temporarily suspended.

The Jogi-ka-Tilla experiment has been for a time suspended; the solid rock has not yet been reached. Mr. Wynne of the Geological Survey inspected the place, and was of opinion that it would be worth while continuing the experiment until solid gypsum was reached. The temperature of the Mayo mines has been ascertained to vary from 75° in February and March, to 80° in September; the daily variation is imperceptible.

Improvements in blasting introduced by Dr. Warth.

Dr. Warth tried the experiment of very large blasts in the mine, with charges up to four maunds of native powder. The bore-

holes were, with the aid of water, widened, the water being ladled out as it became saturated, and thus a gourd-shaped powder chamber was formed. One of these blasts was calculated to have broken up a mass of salt weighing 35,000 maunds.

Waste land rented to miners.

The experiment of renting waste lands to the miners has been much appreciated, and gives them profitable occupation during the rains.

Credit awarded to Dr. Warth for his services during the year.

Great credit is due to Dr. Warth for the able manner in which he has performed the duties entrusted to him. The wagon tramway was designed and executed by him without any professional aid, and was completed with remarkable expedition. Whatever may be the result of the wire tramway, this wagon tramway will be always most useful, by enabling us to establish a new depôt in a much more convenient place outside the gorge, than in its present cramped position at the mine's mouth.

WIRE TRAMWAY.

Its exact state has not yet been officially reported on,

but the Commissioner personally inspected it in November last.

11. Regarding the wire tramway, I regret to say that I have hitherto received no official report showing its exact state. The information I have is derived from personal inspection and demi-official sources. In November last I saw the entire line worked from end to end for four hours without a hitch. Since then great difficulties have been experienced with the Gujar boiler, owing to the impure water on the spot having caused incrustations in the boiler and unequal expansion, so that the tubes leaked and steam could not be kept up. Lieutenant deWolski has now brought water from some distance by an aqueduct, and I trust that the boilers will work. I believe that about 30,000 maunds of salt were carried by the wire tramway across to Chok Nizam, but the tramway has been closed during the rains, when work at the mines stopped. I hope that it will resume work in September or October.

Impure water has caused difficulties at Gujar.

LINE.
HEDGE.

Considerable improvement made.

12. No important change was made in the course of the year in the position of the Customs barrier. The following table shows that there has been a considerable improvement made in its protective condition. Out of 1,370 miles along which the barrier now extends, 925 are perfectly protected, 251 are well protected, and only 194 are in a backward state :—

Details furnished.

	NUMBER OF MILES PERFECT.					GOOD, BUT NOT QUITE SUFFICIENT						
	Green hedge.	Combined green and dry hedge.	Dry hedge.	Stone wall.	Total.	Green hedge.	Green and dry hedge.	Dry.	Total.	Wanting.	Insufficient.	Total number of miles.
Multán ...	...	26	310	...	336	...	...	22	22	...	26	384
Hissar ...	...	21·5	90	...	111·5	16·5	...	...	16·5	...	59	187
Dehli ...	24·5	18	40	...	82·5	...	18	...	18	...	...	100·5
Total ...	24·5	65·5	440	...	530	16·5	18	22	56·5	...	85	671·5
Agra ...	112	22·5	6·5	...	141	...	17	·5	17·5	...	...	158·5
Jhansi ...	45·88	43·53	16·84	...	106·25	16	43	3	62	...	8·75	177
Total ...	157·88	66·03	23·34	...	247·25	16	60	3·5	79·5	...	8·75	335·5
Sagar ...	46	1	...	7	54	41	8	...	49	...	44	147
Hoshangabad ...	40·25	1·25	52	...	93·5	56·25	10	...	66·25	...	56·75	216·5
Total ...	86·25	2·25	52	7	147·5	97·25	18	...	115·25	...	100·75	363·5
Grand Total ...	268·63	133·78	515·34	7	924·75	129·75	96	25·5	251·25	...	194·5	1,370·5
Total at the close of 1872-73,	241·89	131·43	311·69	*7·14	691·97	186·99	52·74	77·52	316·25	21	216·35	1,246·57

THE THREE GREAT BRANCHES OF THE DEPARTMENT.

The Multán Division has been increased from 262 to 384 miles in the course of the year. This was due to the transfer of the Bakkar or southern sub-division of the Indus Line, 122 miles in length, from the Collector of Shahpur to the Collector of Multán, who is in a better position to supervise the collection of the sugar export duties on this part of the line. No attempt had previously been made to construct any barrier on the Indus line, and no duties were collected on any part of that line. With the extension of the sugar duties to the Bakkar Sub-division the necessity for better protection of the line arose. It is in this portion that the hedge is still insufficient, but it is expected that in the course of the current year the deficiency will be supplied. There are great difficulties in making a hedge in this division, owing to the rainless nature of the tract and the distance from which materials for a dry hedge have to be procured. Mr. Shaw deserves great credit for his exertions in this matter.

MULTAN.
The division has been increased by transfer to it of the Bakkar Sub-division of the Indus line,

and it is in this portion the hedge is still insufficient.

In the northern portion of the Hissar Division the difficulties are even greater. The soil is not so bad, but the want of water makes material for a hedge, either green or dry, almost unprocurable. Even a ditch and mound are difficult to maintain, as the ditch gets filled with sand.

HISSAR.
Material for a hedge, either green or dry, almost unprocurable.

The Dehli Division is well protected, and the Agra Division is in this respect rapidly approaching perfection. The exertions of Mr. Whitten and many of his officers have been unceasing to produce this result.

DEHLI.
Well protected.
AGRA.
Rapidly approaching perfection.

In the Jhansi Division not much improvement is shown on the whole; some of the officers have worked well to perfect the hedge, others have shown little or no interest in this part of their duty.

JHANSI.
Not much improvement.

Much remains to be done in the Sagar Division, where some experiments have failed.

SAGAR.
Much remains to be done.

In the Hoshangabad Division progress is being made. The deficiencies are chiefly in the two western beats; there is, however, little smuggling. The railway brings cheap salt to the people, and the inducements to smuggle are thereby diminished.

HOSHANGABAD.
Progress is being made.

13. The Indus Line in the Shahpur Division being maintained purely for preventive purposes produces no income, except from a few petty miscellaneous items, such as fines.

INDUS LINE
Being purely preventive, there are no receipts, except from petty miscellaneous items.

The receipts and charges for the past four years were as follows :—

Details of receipts and charges for four years.

Year.	Receipts.	Charges.		
	Miscellaneous.	Establishment.	Contingencies.	Total.
	Rs.	Rs.	Rs.	Rs.
1873-74	20	52,161	1,928	54,089
1872-73	82	59,734	1,906	61,640
1871-72	77	57,990	1,657	59,647
1870-71	448	53,434	1,068	54,503

Indus line maintained solely to prevent trans-Indus salt of Kohat crossing the river.

The reduction in charges for establishment is due to the transfer of the Bakkar Sub-division to the Multán Collectorate. As the Indus line is solely maintained for the purpose of preventing the trans-Indus salt of Kohat from crossing the river, it is satisfactory to find that the net receipts from the Kohat salt more than cover the expenditure on the Indus Line.

KOHAT.
Receipts and charges for four years.

The following are the figures relating to Kohat :—

Year.	Receipts.		Charges.			Net revenue.
	Quantity of salt sold.	Collections.	Establishment and contingencies.	Percentage to malliks, &c.	Total.	
	Mds.	Rs.	Rs.	Rs.	Rs.	Rs.
1873-74	4,18,904	89,604	17,137	10,925	28,062	61,542
1872-73	4,13,984	88,746	17,427	9,587	27,014	61,732
1871-72	3,75,928	78,027	17,403	10,154	27,557	50,470
1870-71	4,07,099	85,565	17,347	11,990	29,337	56,228

MULTAN.
Statistics for the past four years furnished.

14. I have again to report an improvement in the Multán Division. The following tables give the statistics for the past four years :—

Year.	Gross receipts.	Total charges	Net receipts.
	Rs.	Rs.	Rs.
1873-74	1,62,705	1,01,088	61,617
1872-73	1,43,793	1,00,756	43,037
1871-72	96,106	85,791	10,315
1870-71	15,460	83,134	—67,674

Detail of receipts.

Detail of receipts :—

Year.	Sugar.		Miscellaneous.	Total. Rupees.
	Quantity.	Rupees.	Rupees.	
1873-74	2,95,642	1,62,663	42	1,62,705
1872-73	2,54,373	1,43,771	23	1,43,793
1871-72	1,62,049	95,966	140	96,106
1870-71	27,316	15,165	295	15,460

Refined and unrefined sugar paid duty in the following proportions :—

Proportions in which refined and unrefined sugar paid duty.

Year.	Refined.		Unrefined.		Total.	
	Quantity.	Duty.	Quantity.	Duty.	Quantity.	Duty.
	Mds.	Rs.	Mds.	Rs.	Mds.	Rs.
1873-74	82,866	82,870	2,12,776	79,793	2,95,642	1,62,663
1872-73	77,413	77,418	1,76,920	66,353	2,54,333	1,43,771
1871-72	56,303	56,308	1,05,746	39,658	1,62,049	95,966
1870-71	7,874	7,874	19,442	7,291	27,316	15,165

The actual exports across the Multán Division were as follows :—

Actual exports.

Year.	Refined.		Unrefined.		Total.	
	Quantity.	Duty.	Quantity.	Duty.	Quantity.	Duty.
	Mds.	Rs.	Mds.	Rs.	Mds.	Rs.
1873-74	81,705	81,708	2,04,831	76,819	2,86,536	1,58,527
1872-73	78,465	78,470	1,76,694	66,268	2,55,159	1,44,738
1871-72	59,049	59,055	1,23,890	46,461	1,82,939	1,05,516
1870-71	8,292	8,292	24,245	9,092	32,537	17,384

Improvement in the revenue accounted for.

On the 1st November, 1873, the Bakkar Sub-division of the Indus Line, 122 miles in length, and comprising the Kallar Kot, Bakkar, and Leiah beats, were, under the orders of the Panjab Government, attached to the Multán Division, and the sugar export duties were extended to this portion of the line. The result is shown in the increased revenue of the division. Owing to the gradual extension of the sugar duties from the left bank of the Chenab during the last three years, the financial result shown by this division has improved from a deficit of Rs. 67,674 in 1870-71 to a surplus of Rs. 61,617 in 1873-74, or a net increase of Rs. 1,29,291. Mr. Shaw, the Collector, reports that the results would have been still better but for the famine in Bengal, which diverted both the capital of the traders and the railway carriage to the grain trade. The exports of sugar by the Scinde, Panjáb, and Delhi Railway fell off from 1,16,166 maunds in 1872-73 to 81,190 maunds in 1873-74.

Charges.
Increase due to increased extent of Multán Division.

With the increased extent of the Multán Division its charges have of course increased, but seeing that no salt duty is collected in this division, which, so far as salt is concerned, is merely preventive, it is satisfactory to find that the charges amount to only 62 per cent. of the receipts.

The revenue will increase still more by extension of the sugar duties to the Mianwali Sub-division of the Indus Line, which has recently been attached to the Multán Division.

I may here mention that since the close of the year, the Mianwali Sub-division of the Indus Line, 38 miles in length, has been attached to the Multán Division, and the sugar duties extended to it. This measure cannot fail to increase the revenue of the division still more.

HISSAR.

The trade of this division, especially in salt, and of the Dehli and Agra Divisions, must be considered together, as there is a great interchange of *rawannas* between them.

Nominal and actual imports into each of these divisions.

15. Before entering into the particulars relating to the Hissar, Dehli, and Agra Divisions, I would again point out that the trade of these three divisions, especially in salt, must be considered together, as there is a great interchange of *rawannas* between them. The following figures show the nominal imports of salt into each division (*i. e.*, the quantities for which *rawannas* are taken out), as compared with the actual imports across each section of the line :—

	1873-74.		Aevrage of four years ending 1872-73.	
	Nominal.	Actual.	Nominal.	Actual.
	Mds.	Mds.	Mds.	Mds.
Hissar...	5,34,256	1,87,881	5,98,769	2,70,496
Dehli	8,91,341	11,99,597	8,11,161	10,44,081
Agra	12,70,094	13,16,637	14,26,762	15,25,049
Total ...	26,95,691	27,04,115	28,36,692	28,39,626

It will be seen that on the whole there was a falling off of more than $1\frac{1}{3}$ lakhs of maunds in the year 1873-74, as compared with the average of the previous four years, and that this falling off was in the actual imports of the Hissar and Agra Divisions, while the Dehli Division shows an increase.

Gross receipts and charges of the Hissar Division.

The gross receipts and charges of the Hissar Division were as follows :—

Year.	Gross receipts.	Total charges	Net receipts.
	Rs.	Rs.	Rs.
1873-74	19,08,473	1,67,127	17,41,346
1872-73	20,00,429	1,78,536	18,21,893
1871-72	21,52,109	1,79,122	19,72,987
1870-71	20,35,954	1,88,664	18,47,290

Details of receipts.

The receipts as divided into salt duty, sugar duty, and miscellaneous were as follows :—

Year.	Salt.	Sugar.	Miscellaneous.	Total.
	Rs.	Rs.	Rs.	Rs.
1873-74	16,02,768	3,04,987	718	19,08,473
1872-73	17,58,166	2,41,737	526	20,00,429
1871-72	18,67,543	2,84,357	209	21,52,109
1870-71	17,79,649	2,53,102	3,203	20,35,954

The nominal imports of each discription of salt—that is, the quantities for which *rawannas* were taken out in the Hissar Collectorate, are here shown:—

Nominal imports of each description of salt.

Year.	Sambhar.	Dídwána.	Black.	Phallaudi.	Sultanpuri.	Khari.	Salambha.	Pachbaddra.	Saltpetre Salt.	Total.
	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.
1873-74 ...	1,99,283	3,24,807	5,192	1,972	2,022	820	...	...	161	5,34,257
1872-73 ...	2,49,067	3,27,398	5,365	1,594	1,377	1,163	...	4	87	5,86,055
1871-72 ...	3,07,084	3,06,314	5,941	755	1,671	749	...	...	...	6,22,514
1870-71 ...	2,07,458	3,72,346	9,534	377	1,956	1,460	...	3	82	5,93,216

The actual quantities which crossed the Hissar Division of the line were as follows : —

Actual imports of each description of salt.

Year.	Sambhar.	Dídwána.	Black.	Phallaudi.	Sultanpuri.	Khari.	Pachbaddra.	Saltpetre Salt.	Total.
	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.
1873-74 ...	6,284	1,77,594	967	1 958	...	840	...	138	1,87,881
1872-73 ...	26,939	2,23,787	1,261	1,570	...	1,210	4	82	2,54,853
1871-72 ...	54,027	2,25,594	449	782	88	733	...	...	2,81,673
1870-71 ...	29,831	2,55,531	1,412	402	...	1,467	867	82	2,89,592

Causes of the great difference between the nominal and actual imports, and of the falling-off in the latter explained.

The cause of the great difference between nominal and actual imports is that the Bhiwani traders take out their *rawannas* at Hissar, which is comparatively near to them, for a great deal of the salt which they import across the Dehli Division. Confining our attention to the actual imports of the Hissar Division, it will be seen that the principal imports consist of Sambhar and Dídwána salts, and that there has been a considerable falling off in each description. The causes of the decrease in Sambhar imports are—1*st*, that they have been diverted to Dehli by the railway from Riwari; and 2*nd*, the abolition of the Basana post in this division, and the substitution therefor of the Kallanor post in the Dehli Division. It is this second cause which has also affected the Dídwána imports. It is also reported that the late period to which the rains extended in 1873 retarded the Dídwána manufacture and affected the imports. This however is not borne out by the figures of the Dehli Division, which show that the decrease in the Hissar imports was compensated by the increase in those of Delhi.

Nominal exports.

The nominal and actual exports of sugar across the Hissar Division are given below :—

Nominal Exports.

Years.	Refined.	Unrefined.	Total.
	Mds.	Mds.	Mds.
1873-74	2,03,106	2,71,678	4,74,784
1872-73	1,53,431	2,35,477	3,88,908
1871-72	1,73,392	2,95,899	4,69,291
1870 71	1,55,278	2,60,695	4,15,973

Actual Exports.

Actual Exports.

Year	Refined.	Unrefined.	Total.
	Mds.	Mds.	Mds.
1873-74	87,029	2,27,808	3,14,837
1872-73	87,443	3,25,326	4,12,769
1871-72	1,08,041	3,26,430	4,34,471
1870-71	89,034	3,35,751	4,24,785

The transfer of the Basana trade to Kallanor is the sole cause for the falling-off of the exports of sugar in the Hissar Divsion.

CHARGES.
Decrease noted.

The decrease in charges in the Hissar Division is due partly to the abolition of the Basana post, and partly to the conversion of the Arniwala post from a Patrolship to an Assistant Patrolship.

Transit duties levied in Native States on salt and sugar crossing the Hissar Division.

I would here put on record the transit duties levied in Native States on salt and sugar crossing the Hissar Division, as reported by the Collector :—

On Sambhar and Didwána Salt.

In the Loharu State ... 1 anna per camel-load.
„ Jhind „ ... 1 „ „

On Didwána Salt.

In the Jodhpur State, ... 1 anna per camel-load.
„ Bikanir „ ... 6 annas „

On refined sugar.

In Bikanir, ... Rs. 1-8-0 per camel-load.
„ Jodhpur ... „ 2-8-0 „ „

On unrefined sugar.

In Bikanir ... 12 annas per camel-load.
„ Jodhpur ... Re. 1-4-0 „ „

DEHLI.

16. The following are the statistics of the Dehli Division:—

Gross receipts and charges.

Year.	Gross receipts.	Total charges.	Net receipts.
	Rs.	Rs.	Rs.
1873-74	33,07,386	1,63,199	31,44,187
1872-73	26,49,091	1,57,697	24,91,394
1871-72	26,82,890	1,56,529	25,26,361
1870-71	33,48,002	1,61,806	31,86,196

Detail of receipts.

Detail of receipts:—

Year	Salt.	Sugar.	Miscellaneous.	Total.
	Rs.	Rs.	Rs.	Rs.
1873-74	26,74,024	5,79,728	53,634	33,07,386
1872-73	21,01,859	5,06,629	40,603	26,49,091
1871-72	20,89,538	5,48 634	44,718	26,82,890
1870-71	27,51,812	5,40,185	56,005	33,48,002

THE THREE GREAT BRANCHES OF THE DEPARTMENT.

Nominal imports of each description of salt :—

Nominal imports of each description of salt.

Year.	Black.	Balambha.	Sambhar.	Dídwána.	Sultanpuri.	Salambha.	Miscellaneous.	Total.
	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.
1873-74 ...	413	10,139	1,05,781	6,801	6,88,549	79 531	128	8,91,342
1872 73 ...	337	31	58,392	3,321	5,66,632	71,764	143	7,00,620
1871-72 ...	233	7	34,061	4,417	5,49,515	1,07,872	407	6,96,512
1870-71 ...	352	18	68,965	3,642	6,84,682	1,59,144	460	9,17,263

Actual imports of each description of salt :—

Actual imports of each description of salt.

Year.	Black.	Balambha	Sambhar.	Dídwána.	Sultanpuri.	Salambha.	Miscellaneous.	Total.
	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.
1873-74...	4,760	128	3,01,419	1,53,420	7,13,951	25,794	124	11,99,596
1872-73...	4,719	29	2,80,384	1,07,672	5,54,689	21,753	136	9,69,382
1871-72...	5,805	7	2,89,435	84,485	5,58,801	15,400	406	9,54,339
1870-71...	8,827	17	2,36,740	1,20,661	6,88,100	50,759	311	11,15,415

Causes assigned for the increase in the salt trade.

It will be seen that the chief salts imported are Sultanpuri, Sambhar, Dídwána, and Salambha. I have already stated that the trade of the abolished Basana post in the Hissar Division has been transferred to the Kalanor post in the Dehli Division. Early in the year the Panjáb Government sanctioned the closing of the Basana post, and of the Awal post in the Dehli Division, and the opening of an intermediate post at Kalanor,—thus substituting one Patrolship for two Assistant Patrolships.

In 1872-73, 22,856 maunds of Sambhar salt, 117,801 maunds of Dídwána salt, and 406 maunds of other salt passed the Basana post. The transfer of this trade to the Kalanor post has helped to swell the imports of the Dehli Division. But the main cause of increase has been the opening of the Rajputana State Railway from Dehli to the Sultanpur Works and to Rewari, which not only has given an impetus to the Sultanpur trade; but has diverted the Sambhar trade from the Hissar to the Dehli Division. The actual imports of Sambhar salt in the two divisions for the past two years were as follows :—

Actual imports of Sambhar and Dídwána in the Dehli and Hissar Divisions for the past two years compared.

	1873-74.	1872-73.
	Mds.	Mds.
Dehli	301,419	280,384
Hissar	6,384	26,939
Total ...	307,803	307,323

On the whole, the improvement in Sambhar imports was trifling.

The actual imports of Dídwána in the two divisions were as follows :—

	1873-74. Mds.	1872-73. Mds.
Dehli	153,420	107,672
Hissar	177,594	223,787
Total ...	331,014	331,459

Here, again, the difference on the whole is small; and it may be said that, taking the two divisions together, the trade in Sambhar and Dídwána salts has been stationary.

The increase in Sultanpuri imports is entirely due to the connection by rail between the Farakhnagar Works and the East Indian Railway Station at Dehli. This gave Sultanpur salt an advantage over Bhartpur salt, and went some way to compensate the loss experienced in the Agra Division owing to the decreased imports of Bhartpur salt. There is little doubt that more favourable results would have been shown but for the great demand towards the end of the year for grain in Bengal, which diverted capital and carriage from the salt trade. Some check is said to have been experienced to the trade from Riwari by the imposition by the Municipality there of an octroi duty on salt, which was practically a transit duty. I am happy to say that the Panjáb Government have, at my instance, recently abolished this duty. The impending opening of the railway connecting Sambhar with Agra and Dehli is said also to have restricted imports.

Statistics of the Sultanpur and Noh Salt Works.

The operations at the salt works of Sultanpur and Noh are shown in the following tables :—

Sultanpur.

Year.	Stock at commencement of year.	Manufactured during the year.	Sold during the year.	Stock in hand at close of year.
	Mds.	Mds.	Mds.	Mds.
1873-74	1,75,518	6,59,105	6,95,115	1,39,508
1872-73	57,732	6,67,407	5,49,621	1,75,518
1871-72	1,48,457	4,56,411	5,47,136	57,732
1870-71	1,11,169	7,16,697	6,79,409	1,48,457

Noh.

Year.	Stock at commencement of year.	Manufactured during the year.	Sold during the year.	Stock in hand at close of year.
	Mds.	Mds.	Mds.	Mds.
1873-74	4,11,011	1,35,097	1,05,699	4,40,409
1872-73	3,46,160	1,95,441	1,30,590	4,11,011
1871-72	3,07,485	2,03,182	1,64,507	3,46,160
1870-71	2,93,188	2,23,540	2,09,243	3,07,485

Causes affecting manufacture and sales.

The outturn at the Sultanpur Works was injuriously affected by the overflowing of the Sahábi river, which destroyed much salt in store.

The falling off of the manufacture and sales at Noh is naturally accounted for by the fact that that place is off the line of rail, which favours the rival salts. It is most probable that Salambha salt will ere long disappear from our markets, except in the immediate locality of the works.

The nominal and actual exports of sugar across the Dehli Division were as follows :—

Nominal Exports:—

Nominal exports.

Year.	Refined.	Unrefined.	Total.
	Mds.	Mds.	Mds.
1873-74	3,36,414	6,48,834	9,85,248
1872-73	2,89,805	5,78,197	8,68,002
1871-72	3,61,412	4,99,253	8,60,665
1870-71	3,29,531	5,61,718	8,91,249

Actual Exports.

Actual exports.

Year.	Refined.	Unrefined.	Total.
	Mds.	Mds.	Mds.
1873-74	4,62,524	6,72,608	11,35,132
1872-73	3,54,526	4,73,781	8,28,307
1871-72	4,31,095	4,34,047	8,65,142
1870-71	4,02,138	4,51,663	8,53,801

Fluctuations in the export trade of the Hissar and Dehli Divisions remarked on.

It was shown above that in the Hissar Division there was a falling-off of the sugar exports amounting to nearly one lakh of maunds, almost entirely in unrefined sugar, and this was attributed to the abolition of the Basana post. In point of fact, in 1872-73, 33,013 maunds of refined sugar and 1,87,248 maunds of unrefined sugar passed the Basana post, so that, making allowance for this, there was a considerable improvement in the Hissar Division; and even when we transfer this trade to the Dehli Division, a great increase still remains to the credit of Dehli, where the increase in refined sugar was no less than 107,998 maunds, and in unrefined sugar of 198,827 maunds. Taking the two divisions together the figures were as follows :—

	1873-74.			1872-73.		
	Refined.	Unrefined.	Total.	Refined.	Unrefined.	Total.
	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.
Dehli	462,524	672,608	1,135,132	354,526	473,781	828,307
Hissar	87,029	227,808	314,837	87,443	325,326	412,769
Total ...	549,553	900,416	1,449,969	441,969	799,107	1,241,076

The supplies were cheap and plentiful, and the circumstances of the consumers good. The railway has not taken so much sugar past Garhi Harsru as was expected, but it is hoped that recent arrangements which have been made to facilitate through booking will lead to a large increase of the trade in sugar brought from other railways to the Rajputana State Railway for export across the line.

CHARGES. Increase explained.

The charges in the Dehli Division were increased owing to the substitution of a Patrol at Kalanor for an Assistant Patrol at Awal, and the necessity for posting an officer temporarily at Riwari to look after the railway traffic. There were also eight Chaukis of the Hissar transferred to Dehli when the Kalanor post was opened.

Duties levied by the Jhind Rajah on salt and sugar passing through his territories.

It is reported that the Jhind Rajah levies the following duties on salt and sugar passing through his territories near the Kalanor and Beri posts :—

On every cart-load of black salt or refined sugar, four annas.
,, of other salt or unrefined sugar, two annas.

AGRA. Gross receipts and charges.

17. The figures for the Agra Division are as follows :—

Year.	Gross receipts.	Total charges.	Net receipts.
	Rs.	Rs.	Rs.
1873-74	41,98,167	2,09,361	39,88,806
1872-73	48,92,642	2,19,280	46,73,362
1871-72	44,88,433	2,97,316	41,91,117
1870-71	44,83,363	3,13,098	41,70,265

Detail of receipts.

Detail of gross receipts :—

Year.	Salt.	Sugar.	Miscellaneous.	Total.
	Mds.	Mds.	Mds.	Mds.
1873-74	38,10,284	3,87,341	542	41,98,167
1872-73	45,14,254	3,78,226	162	48,92,642
1871-72	40,14,604	4,73,336	493	44,88,433
1870-71	40,37,029	4,40,231	6,103	44,83,363

Nominal imports.

Nominal imports—Salt :—

Year.	Sambhar.	Balambha.	Salambha.	Sultanpuri.	Other Salt.	Saltpetre Salt.	Total.
	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.
1873-74 ...	263,658	965,067	25,861	15,405	3	100	1,270,094
1872-73 ...	246,649	1,203,680	54,264	...	...	158	1,504,751
1871-72 ...	224,150	1,054,590	59,348	...	6	107	1,338,201
1870-71 ...	210,222	1,049,955	85,451	...	...	48	1,345,676

Actual imports—Salt:—

Actual imports.

Year.	Sambhar.	Balambha.	Salambha.	Sultanpuri.	Saltpetre Salt.	Other Salt.	Total.
	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.
1873-74 ...	2,61,563	9,76,102	78,765	...	100	3	13,16,637
1872-73 ...	2,47,331	12,04,350	1,10,324	389	158	...	15,62,552
1871-72 ...	2,24,660	10,47,240	1,49,946	...	107	6	14,21,959
1870-71 ...	2,46,096	10,59,897	1,64,372	...	47	1	14,70,413

The import of Balambha salt checked by the actual competition of Sultanpur salt and the impending competition of Sambhar salt.

The great falling-off was in the import of Balambha salt, for which there were two principal reasons—1*st*, the actual competition of Sultanpuri salt; 2*nd*, the impending competition of cheap Sambhar salt. While Sultanpur salt was favoured with every possible facility for railway transit—sidings being carried into the heart of the salt works, and the State Railway at Dehli being alongside of the East Indian Railway Station,—Balambha salt obtained little or no advantage from the railway between Bhartpur and Agra. At Bhartpur the salt fields are at a distance from the Railway Station; and at Agra there is between the Rajputana Railway terminus and that of the East Indian Railway the river Jumna to cross, which by the Municipality's bridge-of-boats involves the payment of a heavy toll, far higher than is warranted by the expenses of the bridge, and acting as a transit duty on all traffic passing from one railway to the other. Thus all salt brought from Bhartpur to Agra by rail has to be carted and uncarted at each end. Although the Rajputana State Railway to Bhartpur was open for traffic on the 10th August, 1873, no salt was brought by it until the 17th September. From that date to the 31st March, 1874, 163,674 maunds of Bhartpur salt were brought by rail to Agra. During the same period 172,294 maunds were brought by road running alongside the railway through the Bichpuri post. These figures sufficiently prove that the railway did not offer sufficient advantages over the road. I am happy to say, however, that in every succeeding month the proportion of salt carried by railway increased. In the month of March last 37,277 maunds were brought by rail, against 19,509 maunds by road. The railway was of no benefit to the salt manufactured at Dig and Kumbher. Under these circumstances it is not surprising that Sultanpur salt should have been able to forestall Balambha salt in our markets.

The opening of the Rajputana State Railway to Dausa not only lowered the cost of carriage, but freed Sambhar salt from the Bhartpur transit duty.

Soon after the close of the year 1873-74, namely, on the 20th April, 1874, the Rajputana State Railway opened to Dausa, 112 miles from Agra. This not only lowered the cost of carriage by four annas a maund, but freed Sambhar salt from the Bhartpur transit duty of two annas a maund. It has been calculated that superior Sambhar salt could now be sold with a fair profit at about Rs. 4-8-0 per maund at Agra. At this price it must be a formidable competitor with the inferior Balambha salt, which could not be sold under Rs. 3-12-0 per maund. The fear of this competition naturally discouraged the importation of Balambha salt. One more misfortune attended Balambha salt, namely,

heavy floods, which destroyed salt that had been manufactured, and retarded further manufacture, while they also interfered with road carriage.

The imports of Sambhar salt were higher in 1873-74 than in any of the four previous years.

The imports of Sambhar salt in the Agra Division were higher in 1873-74 than in any of the four previous years. Unlike Bhartpur salt, it took greater advantage of the rail to Agra than of the road. No less than 105,039 maunds were brought by rail, while only 18,527 maunds came by road past Bichpuri during the same period, *viz.*, from the middle of September to the close of the year 1873-74. The Sambhar imports were somewhat checked latterly in expectation of the extension of the Railway carriage to Dausa.

The falling-off of the imports of Salambha salt from Noh has already been explained in my remarks on the Dehli Division.

The falling-off of about 1⅓ lakhs of maunds in the total imports of the Hissar, Dehli and Agra Divisions accounted for.

Reverting now to the figures given at the commencement of the 15th paragraph, showing the total imports of the three Divisions of Hissar, Dehli and Agra in 1873-74, as compared with the average of the four previous years, I have to account for the falling-off of about 1⅓ lakhs of maunds. This I attribute generally to the following circumstances :—*first*, that owing to the great demand for grain in Bengal, capital and carriage have been diverted from salt to the grain trade ; *second*, that in prospect of the extension of the State Railway towards Sambhar, traders have been holding back from making large importations, which might thereafter be under-sold by Sambhar brought by rail ; and *third*, that many markets in the Central Provinces which used to be supplied through these divisions, now almost exclusively obtain their salt from the Bombay Presidency. It will be hereafter shown that the import of salt through the Hoshangabad Division has increased from 71,173 maunds in 1869-70 to 242,937 maunds in 1873-74. I have little doubt that much of this increase of 171,764 maunds has supplanted salt formerly supplied through Dehli and Agra.

The nominal and actual exports of sugar from the Agra Division were as follows :—

Nominal exports.

Nominal exports.

Year.	Refined.	Unrefined.	Total.
	Mds.	Mds.	Mds.
1873-74	2,78,465	2,90,325	5,68,790
1872-73	2,43,605	3,58,975	6,02,580
1871-72	3,44,566	3,43,368	6,87,934
1870-71	3,17,334	3,27,709	6,45,043

Actual exports.

Actual exports.

Year.	Refined.	Unrefined.	Total.
	Mds.	Mds.	Mds.
1873-74	2,68,895	3,03,220	5,72,115
1872-73	2,38,535	3,74,716	6,13,251
1871-72	3,36,579	3,54,408	6,90,987
1870-71	3,05,719	3,62,546	6,68,265

Thus there was an increase in the exports of refined sugar and a decrease in those of unrefined sugar in 1873-74 as compared with 1872-73, the net result being a small increase in the sugar revenue. But the trade of 1872-73 was abnormally low, and 1873-74 compares badly with years previous to 1872-73. The Collector writes—" that the trade has not risen to its old level I have ascertained to be due to two causes,—*firstly*, the restriction placed on Hindu marriages in 1872-73 continued through a portion of 1873-74, and kept down the demand ; and *secondly* and chiefly, the high price of grain in the Native States above the Agra Line has injuriously affected the sugar trade. * * * *. It is only in the beats from Bichpuri eastwards, which supply Gwalior, Dholpur, Karauli and part of Bhartpur, that the trade has been bad ; and it is in these States that the scarcity of grain has been most felt." The quantity of sugar carried by the Rajputana State Railway was insignificant, the short lead to Bhartpur being insufficient inducement to take it from the road.

CHARGES.
Reduction of—due to substitution of one for half mile *chaukis* in the Barhpura section.

The reduction in charges was partly due to the abolition of half of the *chaukis* in the Barhpura section. They were formerly situated half a mile apart, they are now one mile apart. By this measure five jemadars and 114 peons were dispensed with, without any loss of efficiency.

JHANSI.
Gross receipts and charges.

18. The statistics of the Jhansi Division are as follows :—

Year.	Gross receipts.	Total charges.	Net receipts.
	Rs.	Rs.	Rs.
1873-74	3,07,642	1,86,862	1,20,780
1872-73	3,25,939	1,82,006	1,43,933
1871-72	3,15,323	1,80,818	1,34,505
1870-71	2,43,585	1,80,832	62,753

Detail of gross receipts.

Detail of receipts.

Year.	Salt.	Sugar.	Miscellaneous.	Total.
	Rs.	Rs.	Rs.	Rs.
1873-74	2,68,585	38,492	565	3,07,642
1872-73	2,77,596	47,956	387	3,25,939
1871-72	2,52,793	62,385	145	3,15,323
1870-71	1,83,346	58,666	1,573	2,43,585

Nominal Imports—Salt.

Nominal imports.

Year.	Sambhar.	Chhuttia.	Kansia.	Salt in Rasi.	Salt in Saltpetre.	Total.
	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.
1873-74	76,582	3	12,907	33	3	89 528
1872-73	83,427	7	9,086	2	10	92,532
1871-72	79,813	45	4,396	6	4	84,264
1870-71	61,035	77	1	...	1	61,114

Actual imports.

Actual Imports.

Year.	Sambhar.	Kansia.	Chhutia.	Salt in Saltpetre.	Salt in Kasi.	Total.
	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.
1873-74	78,171	15,382	3	3	33	93,592
1872-73	85,462	11,485	14	...	14	96,975
1871-72	82,552	6,230	45	3	6	88,836
1870-71	62,791	260	76	1	...	63,128

Falling-off in the imports of salt due to failure of a firm at Jhansi which speculated largely in this article.

With regard to the imports of salt, the Collector attributes the falling-off to the failure of a firm at Jhansi which speculated largely in this article. The Bengal famine to some extent was beneficial to the Banjara trade in salt, by drawing off the rival traders by rail to grain speculations. The year, on the whole, was not a bad one in the present diminished state of the Banjara trade. The Collector believes that Kansia salt can be brought to Jhansi by Banjaras cheaper than Sambhar, while at the same time it is a great favourite with the people, and is not brought by rail *viâ* Cawnpore, as Sambhar salt is. He thus accounts for the increase in Kansia and the falling-off of Sambhar imports.

Nominal exports.

Nominal Exports—Sugar—Jhansi Division.

Year.	Refined.	Unrefined.	Total.
	Mds.	Mds.	Mds.
1873-74	23,489	40,002	63,491
1872-73	22,746	67,219	89,965
1871-72	33,399	77,284	1,10,683
1870-71	41,272	46,380	87,652

Actual Exports.

Actual Exports—Sugar.

Year.	Refined.	Unrefined.	Total.
	Mds.	Mds.	Mds.
1873-74	31,944	42,186	74,130
1872-73	30,137	72,029	1,02,166
1871-72	45,124	80,388	1,25,512
1870-71	51,121	52,606	1,03,727

Falling-off of sugar exports not satisfactorily accounted for by the Collector.

The Collector has not satisfactorily accounted for the falling-off of sugar exports. He attributes it to railway competition *viâ* Hoshangabad, but he does not explain why that competition should be more pressing in 1873-74 than in 1872-73. As sugar can be and is grown outside the customs line, it is not surprising that the exports across the line having to pay duty should be small.

CHARGES.
Increase explained.

The increase in charges is chiefly owing to the expenditure on construction and repairs of buildings being now borne by the Inland Customs Department, whereas formerly all works costing over Rs. 1,000 used to be charged to the Public Works Department. This has affected the charges in all divisions.

THE THREE GREAT BRANCHES OF THE DEPARTMENT.

19. The figures for the Sagar Division are as follows :—

SAGAR.
Gross receipts and charges.

Year.	Gross receipts.	Total charges.	Net receipts.
	Rs.	Rs.	Rs.
1873-74	3,15,122	1,24,986	1,90,136
1872-73	3,81,978	1,25,873	2,56,105
1871-72	4,09,760	1,28,772	2,80,988
1870-71	3,65,478	1,34,422	2,31,056

Detail of gross receipts.

Detail of receipts.

Year.	Salt.	Sugar.	Miscellaneous.	Total.
	Rs.	Rs.	Rs.	Rs.
1873-74	2,97,657	16,528	937	3,15,122
1872-73	3,62,998	18,336	644	3,81,978
1871-72	3,82,894	26,556	310	4,09,760
1870-71	3,28,770	30,159	6,549	3,65,478

Nominal Imports—Salt.

Nominal imports.

Year.	Kansia.	Sambhar.	Miscellaneous.	Total.
	Mds.	Mds.	Mds.	Mds.
1873-74	92,508	6,711	...	99,219
1872-73	1,06,679	14,320	...	1,20,999
1871-72	1,18,361	8,667	3	1,27,631
1870-71	68,004	41,585	...	1,09,589

Actual Imports—Salt.

Actual imports.

Year.	Kansia.	Sambhar.	Miscellaneous.	Total.
	Mds.	Mds.	Mds.	Mds.
1873-74	90,295	5,237	...	95,532
1872-73	1,05,649	10,377	...	1,16,026
1871-72	1,14,842	7,934	2	1,22,778
1870-71	83,604	25,799	151	1,09,554

Falling-off in direct imports ascribed to increasing import by rail through the Hoshangabad Division of Baragara salt from the Runn.

The falling-off in direct imports of salt is ascribed to the increasing import by rail through the Hoshangabad Division of Baragara salt from the Runn, which is more and more displacing Rajputana salts in the markets which used to be supplied through the Sagar Division. The railway freights have been again lowered, so that the charge for bringing salt from Kharaghora to Jabalpur, 997 miles, is only Re. 1-5-0 per maund.

Nominal exports.

Nominal Exports—Sugar.

Year.	Refined.	Unrefined.	Total.
	Mds.	Mds.	Mds.
1873-74	14,808	4,583	19,391
1872-73	15,026	8,825	23,851
1871-72	21,351	13,877	35,228
1870-71	24,464	15,183	39,647

Actual exports.

Actual Exports—Sugar.

Year.	Refined.	Unrefined.	Total.
	Mds.	Mds.	Mds.
1873-74	7,204	1,676	8,880
1872-73	7,819	6,712	14,531
1871-72	11,564	9,632	21,196
1870-71	17,891	10,506	28,397

Sugar exports affected by competition by rail and the production of sugar outside the line.

The sugar exports are affected by the same causes as in the Jhansi Division, namely, competition by rail and the production of sugar outside the line.

The two Divisions of Jhansi and Sagar are probably destined before long to become nothing more than preventive lines, with a very small local income.

HOSHANGABAD. Gross receipts and charges.

20. The collections of the Hoshangabad Division were less than the charges. This is simply due to the fact that the whole duty on salt imported by railway—and there is little else—was paid into the Nagpur Collectorate. The following are the figures for the division :—

Year.	Gross receipts	Total charges.	Net receipts.
	Rs.	Rs.	Rs.
1873-74	86,668	93,081	—6,413
1872-73	84,907	93,122	—8,215
1871-72	1,20,255	94,039	26,216
1870-71	1,10,785	94,391	16,394

Detail of receipts.

Detail of gross receipts.

Year.	Salt.	Sugar.	Miscellaneous	Total.
	Rs.	Rs.	Rs.	Rs.
1873-74	948	85,669	51	86,668
1872-73	4,171	80,711	25	84,907
1871-72	18,957	1,01,214	84	1,20,255
1870-71	36,788	71,893	2,104	1,10,785

Nominal Imports—Salt.

Nominal imports.

Year.	Sambhar.	Kansia.	Kokan.	Baragara.	Miscellaneous.	Total.
	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.
1873-74 ...	...	256	87	65	...	408
1872-73 ...	...	1,223	63	352	7	1,645
1871-72 ...	52	6,113	228	118	17	6,528
1870-71 ...	253	11,695	145	458	55	12,606

Actual Imports—Salt.

Actual imports.

Year.	Kansia.	Sambhar.	Baragara.	Kokan.	Surat.	Sambhar and Kansia mixed.	Dwarka.	Miscellaneous.	Total.
	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.
1873-74	85	...	1,89,305	53,145	...	...	...	402	2,42,397
1872-73	1,162	...	1,40,439	59,500	...	...	3,634	116	2,04,851
1871-72	5,478	52	73,137	76,703	912	...	8,544	27	1,64,853
1870-71	11,431	281	26,584	83,522	...	16	...	2	1,21,836

Baragara salt is displacing all other salts, not excluding Kokan.

Baragara salt continues to make rapid strides in displacing all other salts, not excluding Kokan, which has diminished from 83,522 maunds in 1870-71, to 53,145 maunds in 1873-74, while in the same period Baragara has increased from 26,584 maunds to 189,305 maunds. In 1867-68 only 2,731 maunds of this salt were imported. It is curious that Baragara salt is not brought to stations west of Harda; but from Harda to Jabalpur it is the favourite salt; and, though it has travelled 360 miles further, is able successfully to compete with Kokan, owing to its superior quality.

Nominal and actual exports which consist only of refined sugar.

Only refined sugar is taxed in this division. The following were the nominal and actual exports :—

Year.	Nominal.	Actual.
	Mds.	Mds.
1873-74	85,668	91,972
1872-73	80,711	80,382
1871-72	1,01,213	1,02,445
1870-71	71,893	71,129

All this sugar was carried by rail. The year 1873-74 was a very fair year, showing a good increase over 1872-73.

NAGPUR. BERAR SECTION. Gross receipts and charges.

21. The following are the statistics of the Berar section of the Nagpur Division :—

Year.	Gross receipts.	Charges.	Net receipts.
	Rs.	Rs.	Rs.
1873-74	3,01,365	80,511	2,20,854
1872-73	2,80,331	81,639	1,98,692
1871-72	2,95,723	81,499	2,14,224
1870-71	2,69,461	79,496	1,89,965

Actual Imports—Salt.

Year.	Kokan.	Dwarka.	Miscellaneous.	Total.
	Mds.	Mds.	Mds.	Mds.
1873-74	2,56,170	276	299	2,56,745
1872-73	2,39,598	1,929	192	2,41,719
1871-72	2,42,568	7,817	10	2,50,395
1870-71	2,34,886	...	...	2,34,886

There was an increase in the imports, and the net revenue was higher than it has ever been.

With the exception of a few petty miscellaneous items, the receipts are entirely on account of duty on salt. This is credited on the actual imports into Berar. There was a fair increase in those imports, which consist almost entirely of Kokan salt, and the net revenue was higher than it has ever been. This is attributed by the Collector (1) to extensive imports at the beginning of the year in return for cotton exported to Bombay; (2) to reduction of freight on salt by the Great Indian Peninsula Railway Company; (3) to the opening of the Wardha Valley State Railway, which has cheapened salt in East Berar and in the Nizam's dominions to the south of East Berar; (4) to increased consumption owing to the comparative cheapness of food.

WARDHA SECTION. Gross receipts and charges.

The figures for the Wardha section of the Nagpur Division are as follows :—

Year.	Gross receipts.	Total charges.	Net receipts.
	Rs.	Rs.	Rs.
1873-74	8,69,376	80,512	7,88,864
1872-73	7,68,704	81,639	6,87,065
1871-72	7,12,283	81,499	6,30,784
1870-71	7,21,537	79,496	6,42,041

Detail of receipts.

Detail of Receipts.

Year.	Salt.	Sugar.	Miscellaneous.	Total.
	Rs.	Rs.	Rs.	Rs.
1873-74	8,69,290	...	86	8,69,376
1872-73	7,68,612	1	91	7,68,704
1871-72	7,12,157	58	68	7,12,283
1870-71	7,20,769	472	296	7,21,537

Nominal Imports.

Nominal Imports—Salt.

Year.	Kokan.	Baragara.	Miscellaneous.	Total.
	Mds.	Mds.	Mds.	Mds.
1873-74	5,04,670	2,26,877	448	7,31,995
1872-73	4,87,342	1,58,955	926	6,47,223
1871-72	4,98,050	76,769	24,887	5,99,706
1870-71	5,81,897	...	21,838	6,03,735

Actual Imports.

Actual Imports—Salt.

Year.	Kokan.	Guzarat.	Surat.	Muscat.	Dwarka.	Baragara.	Other salts.	Total.
	Mds.	Mds.	Mds	Mds.	Mds.	Mds.	Mds.	Mds.
1873-74 ...	442,767	...	...	34	822	150	6	443,719
1872-73 ...	411,140	750	...	34	4,103	...	...	416,027
1871-72 ...	422,408	...	174	...	14,202	...	...	436,784
1870-71 ...	438,529	...	...	...	...	...	15	438,544

It has already been stated that the duty on salt imported by railway into the Hoshangabad Division is credited to the Nagpur Division, and the increase of those imports has been commented on. The actual imports into the Wardha section have remained about the same for the last four years, though 1873-74 was the best of the four.

CHARGES.
Divided equally between the Berar and Wardha Sections.

The charges of the Nagpur Division are divided equally between the Berar and Wardha sections. In the course of the year I straightened the line between Chanda and Chamursi, thereby shortening it by 28 miles, and dispensing with two officers and 82 men. This measure decreased the charges.

RAIPUR.
Gross receipts and charges call for no particular comment.

22. The following tables give the figures for the Raipur Division. These figures call for no particular comment. In 1872-73, 12,550 maunds of salt, said to be Cuttack salt, were admitted free of line duty, which diminished the receipts. The actual imports of 1873-74 of duty-paying salt were larger than in 1872-73. Hence the increased revenue.

Year.	Gross receipts.	Total charges.	Net receipts.
	Rs.	Rs.	Rs.
1873-74	1,15,142	88,740	26,402
1872-73	1,06,816	95,281	11,535
1871-72	1,22,019	93,107	28,912
1870-71	1,13,601	93,515	20,086

Detail of receipts.

Detail of Receipts.

Year.	Salt.	Sugar.	Miscellaneous.	Total.
	Rs.	Rs.	Rs.	Rs.
1873-74	1,13,999	...	1,143	1,15,142
1872-73	1,05,313	147	1,356	1,06,816
1871-72	1,20,110	297	1,612	1,22,019
1870-71	1,07,265	377	5,959	1,13,601

Nominal and actual imports.

Actual Imports.

Year.	Nominal imports.	Nawapada manufacture.	Itchapuri.	Ganjam.	Kokan.	Cuttack Karkatch	Total.
	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.
1873-74	95,940	78,928	5,934	10,489	1	807	96,159
1872-73	88,548	72,173	7,817	4,648	12	12,550	97,200
1871-72	102,996	88,553	10,680	3,083	...	...	102,316
1870-71	93,394	63,976	22,366	6,673	...	...	93,015

INTERNAL BRANCH. Gross realizations.

23. The gross realizations of the Internal Branch for the past four years have been as follow :—

Year.	*North-Western Provinces.*				*Oudh.*				*Total Internal Branch.*			
	Duty on salt.	License fees.	Miscellaneous.	Total.	Duty on salt.	License fees.	Miscellaneous.	Total.	Duty on salt.	License fees.	Miscellaneous.	Total.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1873-74,	1,07,223	57,081	122	1,64,426	17,422	4,545	23	21,990	1,24,645	61,626	145	1,86,416
1872-73,	87,594	56,186	186	1,43,966	14,695	3,990	293	18,978	1,02,289	60,176	479	1,62,944
1871-72,	53,780	45,220	156	99,156	8,889	3,388	60	12,337	62,669	48,608	216	1,11,493
1870-71,	50,864	50,001	86	1,00,951	8,961	3,420	740	13,121	59,825	53,421	826	1,14,072

The steady increase of the revenue of this branch, especially in duty on salt, for the last three years is most satisfactory. The net cost of this branch, which is mainly preventive, is now reduced to little over half a lakh of rupees.

The number of licences granted, and the fees realised, are shown in the following tables :— Details of licenses and fees.

Original licenses.

	Crude saltpetre.		*Sajji.*		*Rasi.*		*Khari.*		*Saltpetre refineries.*		*Total.*	
	No.	Fees.	No.	Fees.	No.	Fees.	No.	Fees.	No.	Fees.	No.	Fees.
1873-74.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.
North-Western Provinces ...	12,802	25,605	3,573	7,146	815	1,629	560	14,000	173	8,650	17,923	57,030
Oudh ...	1,061	2,122	178	356	...	...	108	216	37	1,850	1,384	4,544
Total ...	13,863	27,727	3,751	7,502	815	1,629	668	14,216	210	10,500	19,307	61,574
1872-73.												
North-Western Provinces ...	12,696	25,392	869	1,738	63	126	776	19,400	190	9,500	14,594	56,156
Oudh ...	761	1,522	142	284	...	...	41	82	42	2,100	986	3,938
Total ...	13,457	26,914	1,011	2,022	63	126	817	19,482	232	11,600	15,580	60,144

Duplicates.

	Crude saltpetre.		*Sajji.*		*Khari.*		*Saltpetre refineries.*		*Total.*	
	No.	Fees.	No.	Fees.	No.	Fees.	No.	Fees.	No.	Fees.
1873-74.		Rs. a. p.		Rs. a. p.		Rs. a. p.		Rs. a. p.		Rs. a. p.
North-Western Provinces ...	44	22 0 0	9	4 8 0	...	...	2	25 0 0	55	51 8 0
Oudh	1	0 8 0	...	...	...	...	...	...	1	0 8 0
Total ...	45	22 8 0	9	4 8 0	...	...	2	25 0 0	56	52 0 0
1872-73.										
North-Western Provinces ...	35	17 8 0	...	...	2	12 8 0	...	...	37	30 0 0
Oudh	4	2 0 0	...	...	...	...	...	...	4	2 0 0
Total ...	39	19 8 0	...	...	2	12 8 0	...	...	41	32 0 0

The original licenses for saltpetre refineries are charged with a fee of Rs. 50 each, those for crude saltpetre, sajji and rasi (rough carbonates of soda), cost Rs. 2 each, while khari (sulphate of soda) licenses, which in the North-Western Provinces are Different rate of fees charged for original licenses.

charged Rs. 25 each, in Oudh are procurable for Rs. 2. I can give no good reason for the different rate of fees for khari licenses; they were fixed by the respective Local Governments. In my opinion the fee should vary with the extent of the works; otherwise there is danger of collusion on the part of several individuals combining their works under a single license. This matter is under consideration.

There was an increase in the number of crude works, and a decrease in the number of refineries.

Until towards the end of the year, the saltpetre trade remained very active. There was an increase of 106 crude works in the North-Western Provinces, and of 300 in Oudh It is true that the number of saltpetre refineries diminished by 17 in the North-Western Provinces and by five in Oudh, yet from the large increase in the outturn of salt it is evident that more saltpetre was refined in the year 1873-74 than in the previous year.

In the North-Western Provinces 24 refineries were worked under contract as to the duty on salt.

In the North-Western Provinces 24 refineries were worked under contract as to the duty to be paid on salt, which on the whole amounted to Rs. 4,545 in 1873-74. Theoretically there are great advantages in this system as involving the least possible interference with the refineries, but there are practical difficulties in extending it, since it is almost impossible to obtain data on which to determine the fair amount of duty which should be paid. These data vary from year to year, so that the past working of a refinery is not sufficient guide for us to judge of its future operations.

Diminution in number of khari works explained.

The number of khari works has considerably diminished in the North-Western Provinces, not for want of applications, but owing to the danger of granting licenses for this manufacture. The facility of defrauding the revenue by the produce of illicit salt from these works is so great, that they require close supervision, and our establishments are not strong enough to allow of a very large number of these works being properly supervised. When the works are suppressed, it is found that the importations of duty-paying salt increase; a pretty certain indication of what goes on when they are in operation.

Exports of saltpetre from Calcutta for the past four calendar years,

The exports of saltpetre from Calcutta for the past four calendar years were as follow :—

Year.	Cwt.
1873	485,433
1872	408,002
1871	383,183
1870	444,032

and fluctuations in Calcutta prices during 1873 noted.

The Calcutta prices, however, have steadily diminished from the commencement of 1873, when they were as high as Rs. 7-14-0 per maund. At the beginning of April, 1873, they were about Rs. 7-8-0, while at the end of March, 1874, they were as low as Rs. 5-8-0 per maund. The Secretary to the Chamber of Commerce attributes the decline to "discouraging accounts from England, where stocks are heavy, and the high freight ruling in Calcutta, owing to the heavy engagement of tonnage for conveyance of rice from Burmah and other places to this port." He anticipates, however, a fair average export during 1874.

CHARGES.

24. The following figures give the charges of the Internal Branch for the past four years :—

Years.	*North-Western Provinces.*			*Oudh.*			*Total.*		
	Fixed.	Contingent.	Total.	Fixed.	Contingent.	Total.	Fixed.	Contingent.	Total.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1873-74...	1,57,962	12,435	1,70,397	61,889	5,273	67,162	2,19,851	17,708	2,37,559
1872-73...	1,54,705	13,581	1,68,286	60,424	6,525	66,949	2,15,129	20,106	2,35,235
1871-72 .	1,53,623	13,507	1,67,130	59,053	5,424	64,477	2,12,676	18,931	2,31,607
1870-71...	1,53,643	14,784	1,68,427	56,800	6,598	63,398	2,10,443	21,382	2,31,825

The charges have been nearly covered by the receipts.

As above remarked, these charges have, to within about half a lakh of rupees, been covered by the revenue of the branch. Although such a result was never anticipated, it appears probable now that the day is not far off when the Internal Branch will pay its own expenses ; and, besides doing its intended work, namely, by keeping down illicit manufacture of salt within the Customs Line, help to swell the receipts of that line. So far as I can learn, such illicit manufacture is well kept down, and this view is corroborated by the large eduction of duty-paying salt from the saltpetre refineries.

SAMBHAR LAKE. Receipts and expenditure from commencement of lease.

25. The following table gives the financial results of our lease of the Sambhar Lake year by year from its commencement:—

Years.	Quantity of salt sold.	Receipts.	Expenditure.	Net receipts.
	Mds.	Rs.	Rs.	Rs.
1869-70	237,093	1,48,185	78,146	+70 039
1870-71	1,008,799	6,30,518	6,58,466	−27,948
1871-72	1,128,982	6,59,135	8,00,418	−1,41,2 3
1872-73	1,313,409	8,82,473	7,95,710	+86,763
1873-74	1,152,870	7,63,218	7,95,734	−32,516
Total ...	4,841,153	3,083,529	31,28,474	−44,945

Cash deficit more than met by stock in hand.

The operations of 1873-74 increased the cash deficit from Rs. 12,429 to Rs. 44,945; but during the year the net increase in the stocks in hand was more than 4 lakhs of maunds, which, at a very low valuation, far more than covers the cash deficit. The balance of stock in hand on the 31st March, 1874, was 2,681,770 maunds. If from this be deducted 1,638,187 maunds received from the Native States on our assuming charge of the lake, there remains a net amount of 1,083,187 maunds to be set against a cash deficit of Rs. 44,945. Now the average price realised, including selection fees, was in 1873-74 above 10 annas per maund, so that we may safely value the stock in hand at Rs. 5,00,000. Deducting the cash deficit we arrive at a net profit of more than $4\frac{1}{2}$ lakhs of rupees on the operations of the five years. Judged by this result alone, our assumption of the lake must be considered a successful measure; but, as I shall hereafter show, the benefits derived in the

shape of cheapened salt to the subjects of the British Government within the Customs Line have also been great, and will be greater still.

Reasons assigned for diminished sales in 1873-74.

The diminished sales in the year 1873-74 are attributed by the Assistant Commissioner partly to the large sales at the end of the previous year of salt, much of which was not cleared until after the end of the year, partly to the plentiful rains, which caused an abundant supply of grass and water at Pachbhadra, and attracted the banjaras to that place. The impending extension of the State Railway towards Sambhar was another strong reason for keeping down the sales. The traders were and are naturally disinclined to burden themselves with large stocks to be despatched by road with the prospect of cheap railway carriage within a year or eighteen months.

Quantity of salt manufactured, with details of charges for the past three years.

The following figures show the amount of salt manufactured, with details of the charges for the past three years :—

Years.	Quantity manufactured.	Cost of manufacture.	Establishment and contingencies.	Treaty payments.	Total charges.
	Mds.	Rs.	Rs.	Rs.	Rs.
1873-74	1,628,999	35,013	60,721	7,00,000	7,95,734
1872-73	1,585,037	29,779	65,931	7,00,000	7,95,710
1871-72	1,426,218	29,704	70,714	7,00,000	8,00,418

The rate per maund manufactured on the total charges in 1873-74 was 7 annas 9·79 pie. Of this only 4·12 pie were due to the actual cost of manufacture, 7·16 pie to establishment and contingencies, and the remainder, or 6 annas 10·79 pie, to the rent.

The quantity of salt manufactured in 1873-74 was in excess of any previous year,

The quantity of salt manufactured in 1873-74 was in excess of any previous year, in spite of the fullness of the lake after the rains of 1873, which prevented the formation of salt until later than usual. I may here mention that in the manufacturing season of 1873-74, closing with the present rains, so much as $20\frac{1}{8}$ lakhs of maunds were stored. The supply of labour was good, there being less demand for labourers on the railway ; the number of salt-pans was augmented from 419 to 533, and the area of the *pat* fields much extended.

and the expenditure on manufacture was also larger than usual.

Owing to the fullness of the lake when the work commenced, and to the damage done by the rains of 1873, the expenditure on manufacture was larger than usual. Charges for establishment were, however, reduced from Rs. 64,363 in 1872-73, to Rs. 59,115 in 1873-74.

Statistics of salt taken to the different marts furnished.

The following table shows the quantity of salt taken for the past two years to the different marts. It includes, besides the salt sold, that which, under treaty, is delivered free to the Durbars, namely, 37,814 maunds in 1872-73, and 26,352 maunds in 1873-74 :—

Marts.	1872-73.	1873-74.
	Mds.	Mds.
Bhiwani	240,004	178,896
Karauli and Jhansi	363,830	319,074
Agra	305,707	231,606
Tonk	196,784	176,878
Riwari	108,073	163,095
Alwar	48,369	50,139
Local	18,699	25,891
Remaining to be cleared	69,757	33,644
Total	1,351,223	1,179,222

The falling off to Agra and Bhiwani, and the increase to Riwari, are entirely due to the railways. As before explained, traders to Agra held their hand waiting for the extension of the railways towards Sambhar, while the Dehli branch attracted salt away from Bhiwani to Riwari.

Mr. Batten takes the opportunity to record here some remarks lately submitted by him to His Honor the Lieutenant-Governor, N.-W. P., on the results of the administration of the Sambhar Lake.

26. I take the opportunity to record here some remarks lately submitted by me to His Honor the Lieutenant-Governor of the North-Western Provinces, who asked me for information on the results of our administration at Sambhar. After giving the financial results, I went on to say:—"It must be noted that amongst the expenditure is included that incurred in building a good Custom-house, and three other houses for the accommodation of four officers; also in the purchase of scales and weights, office and treasury furniture, and arms and accoutrements for the establishments. These charges are in the nature of capital expenditure, which was necessarily incurred on our first assuming charge of the lake, and are represented by the buildings and other property which constitute, with the stocks of salt, our assets. I must not omit to mention that we have made very extensive plantations for the purpose of supplying timber and stakes used in constructing the enclosures in the lake in which salt is manufactured. We have now 12,313 fine young trees, chiefly farás *(Tamarix Orientalis)*, admirably adapted for this purpose. Many of these trees are over twenty feet in height already, and have commenced to supply stakes. The salt beds in the lake have been considerably increased in area, about 150 acres having been added during the last manufacturing season.

"The above facts seem satisfactorily to prove that there has been no waste of expenditure, but on the contrary that the financial results have been at the lake itself highly successful.

The object of the British Government in leasing the Sambhar Lake was to increase the supply of cheapened salt to its subjects in the upper provinces of British India.

"The object of the British Government in leasing the Sambhar Lake was not to make a direct commercial profit on the sales at the lake, but to increase the supply of cheapened salt to its subjects in the upper provinces of British India. The natural price of salt in the greater part of those provinces, by which I mean the cost of salt if Government did not tax it or interfere with its manufacture, would be a mere trifle. The cost of excavating salt from the Punjab mines is taken at an anna a maund. In many parts of the North-Western Provinces and Oudh salt can be manufactured by merely evaporating in the sun the brine obtained by saturating water with scrapings from the earth. We have not only put on a tax of Rs. 3 per maund, but have, for the better security of our revenue, suppressed the local manufacture of salt, thus forcing the people to obtain their salt from a great distance, and adding to the tax a considerable charge for carriage and the profits of the various wholesale and retail traders through whose hands it passes before it reaches the consumers. The result of this system has been that the average cost of salt throughout the upper provinces has been between Rs. 5 and Rs. 6 per maund. Thus from two to three rupees has been added to the cost of salt in excess of the tax of Rs. 3 per maund, while the system pursued has also restricted the supply of salt, which was naturally almost unlimited. Many persons have contended that the price of salt in British Territory was so high, that, with the limitation of the supply, it has diminished the consumption below what it would

naturally be. Whatever truth there may be in this, it is evident that it is good policy on the part of Government to do what it can in reducing the cost and increasing the means of carriage, so as to bring the price of salt to the people to a point as little as possible in excess of the natural cost added to the duty of Rs. 3 per maund, and at the same time to facilitate the supply. Even if the effect were not to increase consumption, the consumers would benefit by the decrease of price, while if consumption were increased, the Government would gain by the increased receipts from the tax.

"In the last few years much has been done in this direction by the extension of railway communication, and still more is being done. Perhaps the most important railway of all, so far as salt is concerned, is that now being constructed, which will connect Sambhar with Dehli and Agra, and thus with the general railway system of India. It is not too much, however, to say that had the British Government not taken over the Sambhar Lake, this railway would have little or no effect in the cheapening of salt. The Native States to whom the lake belongs would simply raise the price of salt at the lake by the amount by which the railway would cheapen the carriage. It was therefore, in view of this contingency, that the British Government, when projecting the railway to the Sambhar lake, determined to take the lease of the lake, so as to control the price of the salt there produced.

"It was not anticipated that until this railway was completed the price of Sambhar salt would be affected, but nevertheless the assumption of the lake by the British Government has had already, without the aid of the railway, the effect of cheapening salt in British territory. It is true that the nominal price of the salt at the lake has not yet been lessened, on the contrary it has been increased. The careful supervision of English officers over the sales and deliveries, and the consequent absence of opportunities on the part of native subordinates to peculate and to extort fees from the traders; the speedy clearances of despatches, and the general satisfactory and business-like nature of our arrangements at the lake, must practically have cheapened the salt at the place of first sale to the traders, who have repeatedly expressed their satisfaction at our method of dealing with them. When I was at the lake, the traders said to me that they would be very glad if the British Government would make similar arrangements at other salt sources in Rajputana, notably at Pachbhadra.

"One of the articles of the treaty under which the lake was leased provided for the abolition of all transit duties on salt *en route* from the lake through the Jaipur territory to British territory. Formerly five annas four pie per maund was paid to the Jaipur State, and two annas more to Thakurs on the road to Agra. The abolition of these charges has of course so far lessened the price of the salt in British territory. The salt is protected by traffic guards while passing through Jaipur territory. Only 11 cases have been reported of Thakurs interfering with our salt despatches; and of these eight cases were proved, and refunds made to the traders by the Jaipur Darbár.

The general results on the price of Sambhar salt.

" The general results on the price of Sambhar salt are shown by the following figures, which have been carefully obtained by Mr. Deputy Commissioner Adam :—

Name of mart.	Prices previous to assumption of the lake, per maund.	Present prices per maund.
	Rs a. p.	Rs a. p.
Bhiwani, ... } Outside the Customs line, ...	1 14 0	1 5 6
Riwari, ... }	1 13 5	1 5 6
Dehli, ...	5 8 0	5 1 3
Agra, ...	5 8 0	4 11 0
Jhansi, ...	6 4 0	5 0 0
Sagar, ...	5 12 0	4 12 0

" The great decrease at Jhansi and Sagar is due to some extent to the pressure brought on the banjarahs by railway competition. In the case of Jhansi the East Indian Railway bringing salt from Agra to Cawnpore, and in the case of Sagar the imports by the Great Indian Peninsula Railway from Bombay to Narsinghpur and Jabalpur, competed with the direct importations of the banjarahs, and forced them to lower their prices ; but judging from the decrease of prices at Agra, something must be due to our arrangements at Sambhar, even in the case of Jhansi and Sagar. This lessening of the price of Sambhar salt in the markets mentioned has forced down the price of other competing salts. Thus Didwana, an inferior salt to Sambhar, has at Bhiwani diminished per maund from Re. 1-8-0 to Re. 1-2-0, at Riwari from Re. 1-12-0 to Re. 1-5-6, and at Dehli from Rs. 4-13-3 to Rs. 4-9-0. Salambha salt has at Dehli decreased from Rs. 4 to Rs. 3-10-0, and at Agra from Rs. 4-3-0 to Rs. 3-12-0. Bhartpur salt has gone down at Agra from Rs. 4 to Rs. 3-13-0. Pachbhadra salt has gone down to Rs. 5-4-0 at Jhansi, where it used to be Rs. 6-4-0, and at Sagar, where it used to be Rs. 6 per maund. Thus, even without the railway to Sambhar, the assumption of the lake by the British Government has not only been financially successful on the spot, but has had a most favourable effect on the price of salt in British territory. I may add that these results have been accomplished, not only to the satisfaction of the traders, but without the slightest friction with the Native States. The thefts of salt at the lake have been very few. Only 14 cases have been reported, involving six maunds of salt. Of 16 persons arrested, nine were released at once, and seven were tried by the Magistrate, who sentenced five to a light penalty, and released two. Our labourers have been well remunerated by liberal wages.

and the future prospects of the Sambhar salt trade remarked on.

" The future prospects of the Sambhar salt trade, when the railway connects the lake with Dehli and Agra, depend upon two data,—first, the price of salt at the lake ; secondly, the charge for railway freight. Mr. Adam calculates that, even if there be no diminution in the cost price, and if the railway charge 3 pie per station per maund, the prices will be as follows for Sambhar salt of a superior quality :—

	Probable price per maund. Rs.	a.	p.
At Riwari	1	3	6
„ Dehli	4	6	6
„ Agra	4	6	0
„ Jhansi	4	11	9

Bhiwani will probably cease to be a depôt for the trade. At these prices Sambhar salt will, considering its quality and popularity, favourably compete with all other salts in the Punjab south of the Satlaj and in the North-Western Provinces and in Oudh. It may even push back the Runn salt, which has been steadily advancing in the Central Provinces.

"These results are anticipated even while maintaining the high price of salt at the lake. I believe that we shall be able considerably to reduce that price. This almost entirely depends on the quantity of salt which we shall be able to manufacture annually. The actual cost of manufacture hardly amounts to 4 pie per maund, and, adding the cost of establishment, to one anna per maund. It is the heavy rent which we pay that brings the cost up to eight annas per maund on a manufacture of 16 lakhs of maunds. It is evident that as the greater portion of the cost consists in a fixed charge for rent, the more salt we can make the less it will cost per maund. If, for instance, we made $21\frac{3}{4}$ lakhs of maunds, the cost would be six annas per maund; if we made $33\frac{1}{2}$ lakhs, the cost would be four annas per maund; and so on (see paragraph 26 of my Administration Report for 1872-73). In the figures given above Mr. Adam took the price of superior Sambhar salt at 12 annas per maund, so that if we could sell it at four annas, eight annas per maund must be deducted from the probably future selling prices.

"Hitherto our chief difficulty has been in procuring labour for the manufacture of salt, and this has been increased by the demand for labour for the railway works. When the railway is completed, it will not only release labourers for the lake, but will also facilitate the immigration of labourers. A tramway is being designed, which it is expected will greatly economise the labour now expended in bringing the salt from the bed of the lake to the store heaps on the shore. I do not therefore think that it is at all chimerical to anticipate that we may make between 30 and 40 lakhs of maunds of salt annually. At four annas per maund the Sambhar salt would command the markets over a greatly increased area, and I do not fear any difficulty in disposing of this quantity.

"The railway rate of freight of 3 pies per maund per station is a little high. It amounts to four annas nine pie for the 191 miles from Sambhar to Agra, or ·21 pies per maund per mile. The freight on salt on the expensive broad-gauged railways is only ·25 pies per maund per mile. This difference hardly seems sufficient. I think that the freight from Sambhar to Agra should not exceed four annas per maund, and from Sambhar to Dehli five annas.

"On the whole I may say with confidence that the result of our measures will be to reduce the average price of salt in the North-Western Provinces and Oudh, in the southern part of the Punjab, and in the north of the Central Provinces, by at least one rupee per maund; and that it is not improbable that the reduction may extend to one rupee eight annas per maund, without any loss to the British Government, but, on the contrary, with the certainty of an increased revenue if the consumption of salt is stimulated."

MANDI SALT MINES. Sales and exports.

27. The sales at the Mandi mines for the past three years have been as follow :—

Years.	For export to British territory.	For sale in Native States.	Total.
	Mds.	Mds.	Mds.
1873-74	97,926	36,055	133,981
1872-73	105,633	33,200	138,833
1871-72	88,725	41,428	130,153

The year 1873-74 was most unfavourable to the salt trade.

Mr. Tregear reports that the year 1873-74 was most unfavourable to the salt trade, owing (1) to the closing of the Guma mine by the falling in of the overhanging cliff in July, 1873, since which it has never been thoroughly opened, and the supplies have been small, and purchasers have been detained for several days for want of supplies of salt; and (2) to the severe winter which kept the roads to Kulu and other places closed later than usual, and was followed by unfavourable weather.

Details of the supply from each of the two quarries, and the localities for which it was registered, will be found in statement IX.

In statement No. IX. will be found details of the supply from each of the two quarries, and the localities for which it was registered. Of the quantity taken to British territory, about $\frac{7}{10}$ went to Kangra, $\frac{1}{6}$ to Kulu, and $\frac{1}{8}$ to Simla. The small remnant went to Hushiarpur, chiefly to the Una Tahsil. As it is the Guma mine from which the Kangra supplies are chiefly drawn, the decrease of exports to British territory is sufficiently accounted for by the failure of that mine, which was aggravated by the unskilful system of quarrying pursued under the head miner, and the very inadequate supply of labourers to the quarries. There is no doubt that if we were to withdraw from the mines, and it became the Raja's interest to increase the exports to British territory, we should find great improvements at the Guma mine and a large increase of the sales. This fact must be borne in mind in determining the annual amount which the Raja should pay us on withdrawal. Mr. Tregear is of opinion that had the Guma mine been properly worked, the share of the British Government in 1873-74 would not have been less than Rs. 70,000.

Three cases have been detected of false declarations as to the destination of their salt by purchasers. Generally speaking it is believed that the destination is correctly stated.

Realizations by the Raja for the past three years, and their division between his treasury and the British Government.

The following table shows the price realized for the salt at Re. 1-4-0 per maund, and the amount of duty, at 10 annas per maund, due to the British Government on the portion exported to British territory. The balance constitutes the Raja's revenue. It will be seen that while the Raja's revenue has decreased by only Rs. 1,248, the duty payable to the British Government was less by Rs. 4,817 :—

Years.	Total amount paid to Raja for salt, at Re. 1-4-0 per maund.	Due to British Government.	Due to Raja.
	Rs. a. p.	Rs. a. p.	Rs. a. p.
1873-74	1,67,476 4 0	61,203 12 0	1,06,272 8 0
1872-73	1,73,541 0 0	66,020 14 0	1,07,520 2 0
1871-72	1,62,688 12 0	55,453 4 0	1,07,235 0 8

The diminished exports to British territory and the consequent decrease of duty payable to the British Government is not a matter of regret. Making a very liberal allowance for the impurities in Mandi salt, the utmost duty which it pays on the pure salt cannot exceed one rupee per maund, while it displaces to a great extent salt paying us duty at Rs. 3 per maund.

CHARGES.

The expenditure for the past three years has been as follows :—

Years.	Establishment.	Contingencies.	Total.
	Rs.	Rs.	Rs.
1873-74	7,532	516	8,047
1872 73	7,999	218	8,216
1871-72	7,969	56	8,025

The reduction in establishment charges was due to the appointment of an officer of lower grade as Inspector during the last four months of the year. The increase in contingencies is partly nominal, house-rent having been charged for a whole year against six months of the previous year.

The total sum due from the Raja, including Rs. 8,266-14-0 for 1870-71, was Rs. 1,90,944-12-0. Of this, Rs. 1,59,121-10-0 had been paid into the Simla Treasury up to the 31st March, 1874.

The payments have not been made so punctually as they should have been.

Estimate of the Raja's annual expenditure on the mines.

So far as can be ascertained, the Raja's expenses at the Guma quarries were about Rs. 8,200, and at Drang about Rs. 4,500, making a total of Rs. 12,700 to be deducted from his revenue of Rs. 1,06,272.

In order still further to check the exportation of salt to British territory, Mr. Lyon last year, and Mr. Tregear this, have advocated that the price be raised from Re. 1-4-0 to Re. 1-10-8 per maund. I think that Re. 1-8-0 would be a fair price, but this is not a matter for consideration in this place.

THE TWO GREAT SOURCES OF REVENUE.

SALT.

Quantity paying duty, and proportion contributed by each kind.

28. The following table gives the quantities of each kind of salt actually brought into the markets in the past four years paying duty to the Inland Customs Department; Kohat and Mandi Salt are excluded :—

Years.	Punjab mine salt or Lahori.	Balambha or Bhartpur.	Sambhar.	Sultanpuri.	Bombay or Kokan.	Salambha.	Didwana.	Madras or Bunwar.	Pachbhadra or Kanasia.	Saltpetre salt	Baragara.	Other salts.	Total.
	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.
1873-74 ...	1,356,273	976,329	652,779	713,951	752,022	104,559	331,014	95,352	105,762	40,265	189,455	11,476	5,329,237
1872-73 ...	1,354,009	1,204,379	650,493	555,078	710,238	132,077	331,459	84,650	118,300	33,003	140,439	19,578	5,333,703
1871-72 ...	1,272,775	1,047,247	658,660	558,889	741,679	165,345	310,079	102,816	126,930	19,992	73,137	48,691	5,125,740
1870-71 ...	1,275,510	1,059,913	611,538	688,100	756,937	215,131	376,191	93,030	96,466	19,368	26,584	27,712	5,246,480

Rock salt from the Punjab mines, Sultanpuri, Baragara from the Runn of Cutch, and saltpetre salt show an increasing tendency; Sambhar, Kokan, Didwana and Madras salt seem stationary; Bhartpur, Salambha and Kansia give a decrease. There is little doubt, however, that the salts which will eventually monopolise the tract within the Customs Line are Lahori or rock salt in the north, Sambhar in the middle, and Baragara and Kokan to the south; though I think Kokan will gradually be displaced by Baragara.

Statistics of railway traffic in salt during 1873-74, furnished.

29. I have collected a large body of statistics regarding the railway traffic in salt during 1873-74. These would be too voluminous to print in detail. The following is an abstract of the facts recorded by these statistics. In speaking of each railway, I put under each the traffic booked *from* stations on that railway.

The Scinde, Punjab and Dehli, Railway.

The Scinde, Punjab and Dehli Railway carried *down* 252,759 maunds; of this no less than 184,460 maunds were booked from Multan, being presumably rock salt taken by river from the mines to Multan; 3,645 maunds were taken to Lahore and stations between Multan and Lahore; 210,156 maunds were taken to stations below Lahore as far as Dehli; 38,341 maunds to stations on the East Indian Railway, chiefly Cawnpore, Benares and Patna, the lowest being Bhagalpur; 617 maunds to stations on the Oudh and Rohilkhund Railway.

The *up*-traffic of the Scinde, Punjab and Dehli Railway consisted of 25,331 maunds, of which 20,223 were booked from Dehli, only 4,694 went higher than Saharunpur. This traffic was probably principally Sultanpuri salt.

The Rajputana State Railway.

The Dehli branch of the Rajputana State Railway carried 61,469 maunds of Sambhar salt to Dehli, and 469,932 maunds of Sultanpuri salt from Farakhnagar. Of this latter quantity, 413,736 maunds were booked to stations on the East Indian Railway, the greater portion to Cawnpore, Aligarh, Khurja, and Allahabad; 54,809 maunds to stations on the Oudh and Rohilkhund Railway, the greater part to Chandausi; and 1,387 maunds to Saharunpur, Meerut, and Khatauli on the Scinde and Punjab Railway. Since 715,920 maunds of salt crossed the Customs Line at Garhi Harsru, 184,519 maunds must have crossed by road.

I have already stated that 163,674 maunds of Bhartpur salt and 105,039 maunds of Sambhar salt were brought by the State Railway from Bhartpur to Agra during the latter half of the year.

The East Indian Railway.

On the upper section of the East Indian Railway 478,927 maunds were booked *down* from and to stations from Dehli to Allahabad. Of this, 377,686 maunds were booked from Agra; 184,361 maunds were booked to Cawnpore; and 125,989 maunds to Allahabad. From this section of the line 40,991 maunds were booked to stations on the Jabalpur branch, of which 35,328 maunds were despatched from Agra, chiefly to Sutna. From the same section, *i.e.*, from Allahabad and above, there were booked 168,911 maunds to stations on the main line below Allahabad. Of this, 107,597 were booked from Agra; only 4,660 maunds went below Buxar.

From the same section 6,872 maunds were booked to the Oudh and Rohilkhand Railway (chiefly from Dehli), and 622 maunds to the Great Indian Peninsula Railway.

Thus the entire down traffic from the upper section of the East Indian Railway amounted to 696,323 maunds, of which 520,800 were booked from Agra, and 131,914 maunds from Hatras. At the same time 6,161 maunds were booked *up*, chiefly from Cawnpore: these figures are exclusive of salt booked *through* from other railways. On the Jabalpur Branch 13,721 maunds were booked northwards towards Allahabad—379 maunds to Fatehpur, and 996 maunds to stations below Allahabad; at the same time 1,578 maunds were moved on the branch southwards towards Jabalpur. On the main line of the East Indian Railway below Allahabad, only 1,489 maunds were booked to travel *down*, while 1,655,475 were booked up. Of this, 1,576,528 maunds were booked from Howrah, and 74,687 maunds from Chandarnagore; 1,320,528 maunds were booked to Patna and stations below Patna. No salt came from this section to any station above Allahabad, although 3,920 maunds were booked to the Jabalpur branch, 207 maunds to Akola, and 81 maunds as far as Nagpur.

The Oudh and Rohilkhand Railway.

On the Oudh and Rohilkhand Railway 223,962 maunds were booked to be carried in a southerly direction. Of this, 218,152 were brought from Cawnpore and taken to stations south and west of Lucknow, *i. e.*, on the main down line; 39,611 maunds were booked to travel northwards. Of this, 32,794 maunds were brought from Cawnpore and taken to stations north of Lucknow, *i. e.*, on the main up line.

The Great Indian Peninsula Railway.

On the Great Indian Peninsula Railway, 599,163 maunds were booked from stations at and near Bombay to stations east of the Inland Customs line. Of this, 89,223 maunds were carried over the main line towards Jabalpur, including 20,951 taken beyond Jabalpur. Only 40 maunds went further than Sutna, namely, 12 maunds that were taken to Cawnpore, and 28 maunds to Benares; 509,940 maunds were carried over the Nagpur Branch, of which 147,020 went the whole way to Nagpur.

The whole of the above was Kokan salt, which also was sent from Bhynder and Bassein on the Bombay, Baroda and Central India Railway in the following quantities: 18,903 maunds towards Jabalpur, and 133,956 maunds towards Nagpur. Thus the total import of Kokan salt on the Jabalpur Branch was 108,126 maunds, and on the Nagpur Branch 700,568 maunds.

The Bombay, Baroda and Central India Railway.

From the neighbourhood of the Runn of Cutch 189,455 maunds were despatched by the Bombay, Baroda and Central India Railway to stations beyond the Inland Customs line. Of this, 47,674 maunds went towards Nagpur, and 108,485 maunds along the Jabalpur line to Harda and stations beyond Harda, and 33,296 maunds went to stations on the Jabalpur Branch of the East Indian Railway beyond Jabalpur.

The general course of trade detailed in statement IV.

The general course of the salt and sugar trade through each beat of the line will be found detailed in Statement IV.

PRICES OF SALT In the Panjab, North-Western Provinces, Oudh and Central Provinces,

30. In treating of the results of our assumption of the Sambhar Lake, I have to some extent entered into the question of prices. In the Panjab, North-Western Provinces, Oudh and the Central Provinces, the average price may be taken to vary from $1\frac{1}{4}d.$ to $1\frac{3}{4}d.$ per lb. The cheapest districts are of course those nearest the salt sources. Consequently the greater part of the

Panjab gets its salt from the mines at low prices; the districts of the North-Western Provinces near the Customs Line come next, and then Oudh; the Benares Division of the North-Western Provinces, and the Central Provinces come last.

In Bengal prices seems to have become rather higher in 1873-74, but scarcely anywhere have they reached 2*d.* per lb. The following table gives the Calcutta prices in bond :— and in Bengal.

Description of Salt.	Price fluctuations (price of 100 maunds in Bond).			
	1873-74.	1872-73.	1871-72.	1870-71.
	Rs.	Rs.	Rs.	Rs.
Liverpool ... ... 1st half-year ...	70-104	43—90	48—65	57—81
Liverpool ... ... 2nd ditto ...	64-122	52—96	38—55	50—75
Bombay and Karachi... 1st ditto	*B. 34—47	B. 43—59	37—50	30—50
Bombay and Karachi... 2nd ditto	K. 38—38	K. 38—38	24—38	36—50
	B. 36—64	B. 41—60	49—60	34—48
	K. ...—...	K. 33—33	38—40	35—37
Madras ... ... 1st ditto ...	61—65	53—69	45—53	44—52
Madras ... ... 2nd ditto ...	51—63	52—63	51—57	41—50
Jeddah ... ... 1st ditto ...	54—80	67—95	58—86	68—95
Jeddah ... ... 2nd ditto ...	57—75	67—79	63—77	68—85
Muscat ... ... 1st ditto	B. 41—62	B 59—75	57—60	70—80
Muscat ... ... 2nd ditto	K. ...—...	K. 45—45	38—51	41—62
	B. 41—92	B. 59—75	45—65	35—71
	K. 45—63	K. 43—43	38—52	38—52
Ceylon ... ... 1st ditto ...	... ...	63—65	48—60	41—54
Ceylon ... ... 2nd ditto ...	... ...	63—64	54—65	49—48
French ... ... 1st ditto ...	44—71	56—82	51—60	60—68
French ... ... 2nd ditto ...	47—63	54—68	51—57	51—68
Government, Punjab ... 1st ditto ...	10 ...	60—60	60—70	70—70
Government, Punjab ... 2nd ditto ...	10 ...	60—60	60—60	70—70
Cadiz... ... ... 1st ditto ...	... ...	50—63	... ...	54—55
Cadiz... ... ... 2nd ditto ...	... ...	57—61	48—57	54—55

SUGAR.
The trade of the year was good.

31. The sugar trade of the year, both in refined and unrefined sugar, was good, as will be seen from the following figures. The details have been explained under each division:—

Year.	Refined.	Unrefined.	Total.
	Mds.	Mds.	Mds.
1873-74	1,031,273	1,452,329	2,483,602
1872-73	877,454	1,429,258	2,306,712
1871-72	1,094,074	1,327,683	2,421,757
1870-71	948,493	1,231,127	2,179,620

PENAL ACTION OF THE DEPARTMENT.

PERSONS.
Number arrested and how dealt with.

32. The number of persons arrested for breach of the Customs laws, and the manner they were dealt with, are shown in the following tables:—

Year.	Number arrested.	Released by the Department.	Sent up for trial.	Acquitted.	Convicted.	Percentage of convictions.
1873-74 ...	(*a*) 6,654	3,651	(*b*) ,982	124	2,742	95·67
1872-73 ...	6,594	3,715	2,876	185	2,690	93·53
1871-72 ...	5,702	3,147	2,555	193	2,362	92·42
1870-71 ...	4,640	2,305	2,343	146	2,197	93·77

* B. Bombay, K. Karachi.

(*a*). The cases of 19 were still under departmental investigation at the close of the year. One man died, and one escaped on his way to court.

(*b*). The cases of 116 were pending trial at the close of the year.

The number arrested, 6,654, was larger in 1873-74 than in the three previous years. Of these no less than 3,651 were released by the Department for reasons which will be given below. 2,982 were sent for trial by the criminal courts, of whom only 124 were acquitted, giving the very large percentage of 95·67 of convictions. Details by divisions will be found in statement No. V.

Large percentage of convictions on committals.

and the difficulty of always ensuring conviction noted.

Every effort is made to avoid sending to the courts for trial persons against whom there is insufficient evidence. It is impossible however always to foresee the view which will be taken by the Magistrate and to ensure conviction. Acquittals take place in spite of evidence which in other cases is held sufficient for conviction, and the Magistrates do not always record their reasons, so that it can be seen whether or not the Customs establishment was to blame. This is particularly reported of Mr. Ogilvie, the Assistant Commissioner at Attock, near which place there is much and desperate smuggling, and where therefore the assistance of the courts is especially required.

Details of persons released by the Department furnished.

The following statement classifies the persons arrested but released by the Department :—

Year.	On payment of single duty.	On payment of double duty, or, in default, on confiscation.	Infirm persons and children.	On proof of ignorance or inadvertance	For want of proof.	Total.
1873-74 ...	1,113	1,953	235	44	306	3,651
1872-73 ...	1,353	1,823	173	27	339	3,715
1871-72 ...	884	1,750	185	23	305	3,147
1870-71 ...	155	1,597	179	25	349	2,305

It will be seen that of the 3,651 persons released by the Department in 1873-74, 3,066 were called on to pay single or double duty, or, in default, had their salt confiscated. In all these cases the arrest was proper. In the returns in former reports were included the cases of seizures of salt made by the Internal Branch of less than one seer. As the persons on whom such salt is found are not arrested, the salt, being illicit, being simply seized and destroyed. I have excluded these cases from the statement of arrests. The number of these was as follows.

Internal Branch seizures of less than one seer of salt separately accounted for.

Year.	North-Western Provinces.	Oudh.	Total.
	No.	No.	No.
1873-74	343	763	1,106
1872-73	399	693	1,092
1871-72	357	189	546
1870-71	437	124	561

Of the infirm persons and children arrested but afterwards released, 202 occurred in the Jhansi Division. The attention of the Collector has been called to this point, in order that unnecessary arrests may be avoided for the future.

Punishments inflicted by the criminal courts.

The average punishments inflicted by the criminal courts are shown below :—

Year.	Number imprisoned in default of payment of fine.	Average period of imprisonment.	Number paid fine.	Average amount of fine.
		Mths. d.		Rs.
1873-74	924	2 9 08	1,818	10·74
1872-73	823	1 15·41	1,867	9·50
1871-72	749	1 19·11	1,609	9·53
1870-71	810	1 15·11	1,387	9·35

About one-third (924) of the persons convicted were unable to pay the fine awarded, and conseqently were sent to prison; the average period of imprisonment being 2 months and 9 days. The remaining two-thirds (1,818) paid the fine awarded, which averaged Rs. 10-12-0. These penalties are rather heavier than those awarded in previous year, and show the increasing disposition of the courts to support the department.

GOODS.
Quantity subjected to the penalties of confiscation and double duty.

33 Confiscation and double duty are punishments awarded by the Commissioners of Revenue, to whom recommendations are submitted by the Customs Officers. The following table gives the statistics :—

Year.	CONFISCATED.						Total value of confiscations.	DOUBLE DUTY.						Total of extra duty so levied.
	Salt.			*Sugar.*				*Salt.*			*Sugar.*			
	Cases.	Quantity.	Value, including duty	Cases.	Quantity.	Value.		Cases.	Quantity.	Amount of extra duty so levied.	Cases.	Quantity.	Amount of extra duty so levied.	
	No.	Mds.	Rs.	No.	Mds.	Rs.	Rs.	No.	Mds.	Rs.	No.	Mds.	Rs.	Rs.
1873-74 ...	2,162	3,540	16,781	23	121	462	17,243	780	1,322	7,726	707	1,815	1,834	9,560
1872-73 ...	1,862	3,473	16,770	26	62	333	17,103	772	1,471	8,573	686	1,948	2,740	11 313
1871-72 ...	2,322	3,733	19,407	48	87	738	20,145	1,013	1,759	11,697	899	2,465	3,243	14,940
1870-71 ...	1,632	2,744	16,268	64	483	4,735	21,003	729	2,559	15,095	804	2,671	3,199	18,294

Of 3,660 cases reported to the Commissioners of Revenue, 3,630 were decided in accordance with the recommendations of the Customs Officers ; in seven the recommendations were modified, in seven they were reversed : 16 cases were pending the Commissioners' decision at the close of the year. The reversals all took place in the Raipur Division. Against some of them I was obliged to remonstrate to the Chief Commissioner, as they appeared to me to be founded on a misapprehension of the law.

SMUGGLING
On the Indus line is confined to the extreme northern beats.

34. Smuggling is confined on the Indus line to the extreme northern beats, particularly north of the Hano river, where the smugglers are bold and turbulent Pathans. One gang of 18 men

In the Multan Division it is almost unknown.

In Hissar smuggling somewhat diminished in 1873-74,

and in the Dehli Division was well kept down.

In Agra there were some very heavy cases, one being an attempt to pass 100 maunds of salt without a rawanna.

The great inducements to smuggling in this division are well kept in check by the vigilance of the Collector, Mr. Whitten, and his officers.

In Jhansi smuggling has been more than usual, and Mr. Batten is not satisfied with the activity displayed by some of the officers.

In Sagar the nature of the country is favourable to smuggling, but Mr. Batten has no reason to complain of the conduct of the establishment.

In Hoshungabad and Nagpur smuggling is small in extent,

while in Raipur it was rife as usual.

Number of head-loads, and smugglers carrying them, seized.

were seized and punished; 14 of these at first had escaped, but by the personal exertions of Mr. Assistant Patrol Cockerell, they were subsequently arrested. In the Multan Division smuggling is almost unknown, the favourite crime there being cattle lifting, to which the lawless classes are attracted. The Hissar Division offers inducements to smugglers, owing to the difficulty in making an effective barrier in the northern beats. The Rángars and Ráths of Bhatiana are the chief smugglers. In 1873-74 smuggling somewhat diminished, owing to the improved circumstances of the people. In one case a smuggler was killed, but the Customs establishment were acquitted of all blame. In the Dehli Division smuggling was well kept down. The Rangars in the north and the Mawatis in the south are the chief smugglers. At first a good many attempts were made to pass excess quantities of salt under rawanahs by the State Railway, but detection put an end to this fraud. In the Agra Division the figures show an increase in smuggling. Some of this the Collector attributes to the indigent circumstances of the people due to failure of crops; but he is very confident that the increase is more apparent than real, being due to the greater care in reporting all cases of smuggling, whether successful or not. There were, however, some very heavy cases, notably ten, amounting to 296 maunds of salt. The most important was an attempt to pass 100 maunds of salt without a rawanna. The salt was, in this case, seized. In another case a gang of more than 25 men were encountered by a small party of Customs Officers, and after a struggle succeeded in escaping, leaving five of their bags of salt behind, and taking with them in exchange some severe wounds. Thirty-eight and a half maunds of salt were accidentally found hidden in a pit near the line, and are supposed to have been there since the mutiny. Some attempts were made to smuggle by the State Railway employés, who were convicted and punished. It must be remembered that, owing to the proximity of cheap salt outside the Agra Division of the line, there are great inducements to smuggling. These are well kept in check by the vigilance of the Collector, Mr. Whitten, and his officers, and the excellent condition of the hedge. In Jhansi the smuggling has been more than usual; this is also attributed to scarcity, but I regret to say that I am not satisfied with the activity displayed by some of the officers, whom I have recently removed elsewhere. In the Sagar Division the nature of the country is favourable to smuggling in many beats, but I have no reason to complain of the conduct of the establishments. In Hushangabad smuggling is confined to the eastern beats, and is small in extent, as it is in the Nagpur Division. The chief reason is the plentiful supply of cheap duty-paid salt brought by railway, and the small profit to be got by smuggling. In Raipur, again, smuggling was rife as usual, from causes which have frequently been explained. This division has happily been now abolished.

The greater portion of the salt smuggling is in the shape of head loads. The following table gives the figures:—

Year.	Number of head-loads.	Number of head-load salt smugglers seized.	Percentage.
1873-74	6,765	3,271	48·56
1872-73	6,583	2,844	43·21
1871-72	6,553	3,078	46·97
1870-71	5,196	2,590	49·85

The smugglers usually, in finding themselves detected, throw down their loads and endeavour to escape in the darkness of the night. It is satisfactory to find that nearly half of them were arrested.

ESTABLISHMENT.
Officers deserving special mention.

The following Officers have worked well, and deserve special mention:—

Mr. R. M. Adam, Deputy Commissioner, who has received the reward of his successful administration of the Sambhar Lake in his recent promotion. Although Mr. Adam has only been Deputy Commissioner for a few months, I have already experienced much advantage from his assistance. Messrs. Hay and Roy, Assistant Commissioners; H. Wright, W. T. Blewitt, E. W. Parsons, R. J. Whitten, A. R. Shaw, Collectors; W. Synnott, Personal Assistant, to whom I am particularly indebted for his care and industry; Dr. H. Warth, Deputy Collector, whom I have already mentioned in connection with his valuable work at the Mayo mines; Mr. W. T. Lyon, who has recently been appointed Assistant Commissioner at the Sambhar Lake; Messrs T. L. Barlow, H. Blewitt, J. G. Clarkson, L. Verrieres, G. A. Bradford, H. U. Naylor, R. W. McMullen, W. B. E. Ives, B C. Dutton, G. H. Hickie, E. W. Cleveland, Ahmad-ullah Khan, W. Foster, S. Houlton, W. N. Chill, E. J. C. Master, E. J. Schneider, Kali Narain Roy, J. Graham, J. Durham, U. N. Kalonas, C. B. Stout, Patrols; W. A. Kingston, T. B. Dawes, D. Reid, W. C. Howard, J. W. Jones, A. F. Ashton, Deputy Inspectors; H. E. Paxton, A. E. Monro, Dewan Singh, Asud-ullah Khan, R. G. Rose, J. M. Mitchell, H. A. Tregear, P. M. Brennan, A. G. Armstrong, Fida Husain, G. H. McMullen, J. Bolster, F. R. Cockell, G. Scully, T. L. Barrow, G. Bachley, W. R. W. Burgess, and C. Johnson, Assistant Patrols.

MEN.
Crime in force.

Out of an entire force of nearly 14,000 officers and men, only 46 were punished by the criminal courts in 1873-74. The following is a detail of the offences committed:—

Conniving with smugglers and receiving bribes.	House trespass.	Bringing salt from above line.	Wrongfully taking cattle to the pound.	Wrongful confinement.	Assault or use of criminal force.	Theft.	Defamation.	Culpable homicide.	Perjury.	Impounding cattle.	Extortion.	Fraud.	Causing hurt.	Breach of trust.	Total
4	1	1	1	2	17	2	1	1	1	4	1	1	8	1	46

The majority of these cases were of a petty nature. Those of a departmental character, such as conniving with smugglers were rigorously punished. One man was sentenced to 10 years' imprisonment for wounding another peon with his sword in a fit of jealousy. The only case of importance, except this, was the conviction of Reoti Singh, a peon in the Raipur Division, who, in the execution of his duty, attempted single handed, in the middle

In one case a peon, attempting single handed to oppose 33 smugglers, unfortunately killed one, and for this he was sentenced to 2 years' rigorous imprisonment.

But on Mr. Batten representing the circumstances to the Government of India, the punishment was remitted.

of the night to oppose 33 smugglers, unfortunately killed one with a blow of his club, putting the rest to flight. For this he was sentenced to 2 years' rigorous imprisonment. On my representing the circumstances to the Government of India, the punishment was remitted.

Casualties.

The casualties in the subordinate establishment are shown in the following table. The deaths shown are those known to have occurred. There may have been others amongst the men who failed to rejoin :—

	Number of each rank and grade.							Total subordinate establishment.	Percentage of total of each kind of casualty on total establishment.
	Sub-Assistant Patrols, &c.	Kotgushts.	Jemadars.	Weighmen.	Mohurrirs.	Collector's office orderlies.	Line peons.		
Total sanction ...	152	226	986	72	407	165	10,880	12,888	
During the year, died ...	2	1	10	1	3	...	111	128	0·99
Were dismissed ...	2	6	20	1	16	1	477	523	4·06
Deserted	...	...	...	...	...	...	47	47	0·36
Resigned	1	2	1	...	12	4	146	166	1·29
Failed to rejoin ...	...	...	15	...	8	2	518	543	4·21
Removed as unfit ...	3	1	3	...	4	...	52	63	0·49
Brought under reduction,	3	4	41	1	5	...	212	266	2·06
Total casualties ...	11	14	90	3	48	7	1,563	1,736	13·47
Percentage of casualties,	7·24	6·19	9·12	4·16	11·79	4·24	14·37	13·47	

Service generally popular, and no lack of candidates for employment in it.

The service is generally popular, and there is no lack of candidates for employment in it. Many join it as a temporary means of making a little money; they then resign, desert, or fail to rejoin after taking leave. The latter is the favourite form of leaving the service.

CONCLUSION.
Figured statements have been reduced as much as possible.

36. In obedience to the orders of the Government of India, I have reduced the figured statements appended to this report as much as possible. I trust that they will be found to contain all necessary information.

G. H. M. BATTEN,
Commissioner, Inland Customs.

No. I.

Return of Strength, Realizations, extent of Line, &c., of the Department of Inland Customs at the close of 1872-73 *and* 1873-74.

Division.			1872-73.						1873-74.						Remarks.
			Number of officers.	Number of men.	Miles of line.	Quantity of salt taxed.	Quantity of sugar taxed.	Gross realizations.	Number of officers.	Number of men.	Miles of line.	Quantity of salt taxed.	Quantity of sugar taxed.	Gross realizations.	
						Mds.	Mds.	Rs.				Mds.	Mds.	Rs.	
Commissioner's Office			3	32	...	...	...	...	3	31	...	...	...	...	
Punjab — Mines	Kohat		6	198	...	413,984	...	88,746	6	198	...	418,904	...	89,603	
	Punjab		21	831	...	1,366,494	...	41,85,687	21	837	...	1,370,509	...	41,99,074	
	Mandi		3	25	...	105,633	...	66,021	3	25	...	97,926	...	61,204	
	Total		30	1,054	...	1,886,111	...	43,40,454	30	1,060	...	1,887,339	...	43,49,881	
Punjab — Line	Indus (Shahpur Division)		9	463	293	...	...	82	6	294	171	...	...	20	
	Satlaj (Multan Division)		17	627	262	...	254,333	1,43,793	20	796	384	...	295,642	1,62,705	
	Hissar		23	1,488	191	586,055	388,908	20,00,429	21	1,430	187	534,256	474,784	19,08,473	
	Dehli		18	1,238	96½	700,620	868,002	26,49,091	18	1,280	100½	891,341	985,248	33,07,386	
	Total		67	3,816	842½	1,286,675	1,511,243	47,93,395	65	3,800	842½	1,425,597	1,755,674	53,78,584	
Total Line and Mines			97	4,870	842½	3,172,786	1,511,243	91,33,849	95	4,860	842½	3,312,936	1,755,674	97,28,465	
N.-W. P. — Line	Agra		29	1,757	158½	1,504,751	602,580	48,92,642	29	1,638	158½	1,270,094	568,790	41,98,167	
	Jhansi		23	1,615	177	92,532	89,965	3,25,939	23	1,615	177	89,527	63,491	3,07,642	
	Total		52	3,372	335½	1,597,283	692,545	52,18,581	52	3,253	335½	1,359,621	632,281	45,05,809	
Central P. & Berar — Line	Sagar		19	981	147	120,999	23,850	3,81,978	19	981	147	99,219	19,391	3,15,122	
	Hoshangabad		14	728	216½	1,646	80,711	84,907	14	728	216½	408	85,668	86,668	
	Nagpur		18	532	203	647,223	...	7,68,703	17	490	175	731,995	...	8,69,376	
	Berar		18	531	327	235,997	...	2,80,331	17	491	329	253,743	...	3,01,365	
	Raipur		17	722	260	88,548	...	1,06,816	17	722	260	95,940	...	1,15,142	
	Total		86	3,494	1,153½	1,094,413	104,561	16,22,735	84	3,412	1,127½	1,181,305	105,059	16,87,673	
Total Line			205	10,682	2,331½	3,978,371	2,308,349	1,16,34,711	201	10,465	2,305½	3,966,523	2,493,014	1,15,72,066	
Internal Branch,	North-Western Provinces		45	1,256	...	27,761	...	1,43,966	45	1,256	...	34,358	...	1,64,426	
	Oudh		19	322	...	4,898	...	18,978	19	322	...	5,807	...	21,990	
	Total		64	1,578	...	32,659	...	1,62,944	64	1,578	...	40,165	...	1,86,416	
Sambhar Lake			16	415	49	...	...	8,82,473	16	401	49	...	...	7,63,218	
Total			318	13,761	2,380½	5,897,141	2,308,349	1,70,20,582	314	13,535	2,354½	5,894,027	2,493,014	1,68,71,581	

STATEMENT II.

No.

Comparative Return of the Receipts and Charges of

PUN

Mr

		Central Office.				Kohat.			
		1873-74.	1872-73.	1871-72.	1870-71.	1873-74.	1872-73.	1871-72.	1870-71.
	Receipts.								
SALT	Quantity	...	...	...	...	418,904	413,984	375,928	409,099
	Duty	...	...	...	...	89,603	88,746	78,027	85,565
SUGAR. Refined	Quantity	...	...	...	...	...	...	...	...
	Duty	...	...	...	...	...	...	...	...
SUGAR. Unrefined	Quantity	...	...	...	...	...	...	...	...
	Duty	...	...	...	...	...	...	...	...
SUGAR. Total	Quantity	...	...	...	...	...	...	...	...
	Duty	...	...	...	...	...	...	...	...
MISCELLANEOUS. Sale of Government Salt, &c.,	Quantity	...	...	...	...	...	...	...	...
	Duty	...	...	...	...	...	...	...	...
MISCELLANEOUS. Other items, fines, forfeitures, &c.,		...	...	...	...	...	1	...	...
	Total	...	...	...	...	...	1	...	...
	Grand Total	...	...	...	...	89,603	88,747	78,027	85,565
	Charges.								
FIXED.	Commissioner of Inland Customs,	33,000	33,000	32,541	33,000	...	...	...	...
	Deputy Commissioner of Inland Customs	14,299	13,642	12,188	18,342	...	...	...	...
	Personal Assistant to Commissioner, &c.	6,000	6,000	6,244	5,850	...	...	...	...
	Collector ...	...	...	...	...	...	...	...	...
	Assistant Commissioner	...	...	...	...	...	...	...	...
	Establishment.								
	Clerks ...	19,481	20,904	20,327	18,821	...	...	...	...
	Servants and Guards	994	1,005	1,560	1,591	...	...	...	...
	Preventive.								
	Patrols and Assistants	...	...	...	3,600	...	...	...	...
	Sub-Assistant Patrols, Kotgashts, and Jemadars	...	...	...	...	...	...	...	...
	Servants and Guards	...	...	...	...	* 28,062	27,014	27,557	29,337
	Medical Establishment	...	...	...	...	...	...	...	...
	Temporary Establishment	...	...	...	...	...	...	...	...
	Total	73,774	74,551	72,860	81,204	28,062	27,014	27,557	29,337
	Travelling and other charges.								
CONTINGENT CHARGES.	Travelling allowances	689	2,084	2,486	1,930	...	...	...	...
	Conveyance of tents	...	...	747	...	...	...	...	...
	House-rent ...	...	...	...	...	...	...	...	...
	Hot-weather servants	137	117	118	117	...	...	...	...
	Printing charges ...	996	819	855	420	...	...	...	...
	Service postage ...	1,051	956	300	3	...	...	...	...
	Stationery charges ...	56	57	61	27	...	...	...	...
	Excavation and manufacture	...	...	...	...	...	...	...	...
	Rewards, half fines, &c.	...	...	...	...	...	...	...	...
	Miscellaneous	575	1,905	1,210	1,260	...	...	...	...
	Petty construction and repairs	...	...	...	...	...	...	...	...
	Treaty payments	...	...	...	...	...	...	...	...
	Total	3,504	5,938	5,777	3,757	...	...	...	...
	Grand Total	77,278	80,489	78,637	84,961	28,062	27,014	27,557	29,337
	Net Receipts	...	...	...	...	61,541	61,733	50,470	56,228
	Percentage of charges	0·46	0·47	0·48	0·52	32·31	30·44	35·31	34·28

* Inclusive of percentage to lumberdars, no details forthcoming.

II.

the Inland Customs Department for the year 1873-74.

JAB.

NES.

Punjab (Shahpur).				Mandi.			
1873-74.	1872-73.	1871-72.	1870-71.	1873-74.	1872-73.	1871-72.	1870-71.
1,370,509	1,366,494	1,267,535	1,221,467	97,926	105,633	88,725	13,227
4,111,527	4,099,480	3,802,605	3,664,402	61,204	66,021	55,453	8,317
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...
1,370,509	1,366,494	1,267,535	141,227	...	...	...	...
85,657	85,406	79,221	8,927	...	...	...	...
1,890	800	226	12,233	...	...	...	...
87,547	86,206	79,447	21,060	...	...	...	...
4,199,074	4,185,686	3,882,052	3,685,462	61,204	66,021	55,453	8,317
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...
12,000	12,000	12,000	12,000	...	...	...	...
...	...	...	...	...	...	...	...
8,080	8,197	8,734	8,799	...	...	...	...
1,075	1,054	1,045	1,122	...	...	...	...
27,574	25,906	29,114	34,069	3,713	4,200	4,200	1,445
12,800	12,712	12,460	14,598	1,736	1,694	1,299	337
56,810	55,977	55,965	40,841	2,083	1,971	2,165	400
1,324	663	671	667	...	...	...	...
...	...	...	...	...	...	...	...
119,663	116,509	119,989	112,096	7,532	7,865	7,664	2,182
727	1,564	1,750	771	116	...	...	...
94	236	288	244	...	...	...	...
...	...	...	...	360	360	360	228
117	119	129	105	...	...	...	...
334	483	602	639	...	...	...	...
89	106	78	37	10	10	3	...
987	1,138	1,076	1,105	24	25	48	10
68,021	46,129	50,226	27,765	...	...	...	...
...	...	...	...	...	...	...	...
13,146	12,720	11,573	1,503	5	...	5	4
29,498	26,547	15,531	10,234	...	...	...	...
...	...	...	...	...	...	...	...
113,013	89,042	81,253	42,403	515	395	416	237
232,676	205,551	201,242	154,499	8,047	8,260	8,080	2,419
3,966,398	3,980,135	3,680,810	3,530,963	53,157	57,761	47,373	5,898
5·50	4·90	5·18	4·19	13·1	12 51	1,457	2,908

STATEMENT II.

No.

Comparative Return of the Receipts and Charges of

PUN

		Total Mines.				Indus (Shahpur Division).			
		1873-74.	1872-73.	1871-72.	1870-71.	1873-74.	1872-73.	1871-72.	1870-71.
	RECEIPTS.								
SALT	... Quantity ...	1,887,339	1,886,111	1,732,188	1,643,793	...	...	...	...
	Duty ...	4,262,334	4,254,247	3,936,085	3,758,284	...	...	...	...
SUGAR. Refined	... Quantity ...	...	...	...	...	...	...	...	...
	Duty ...	...	...	...	...	...	...	...	...
Unrefined	... Quantity ...	...	...	...	...	...	...	...	...
	Duty ...	...	...	...	...	...	...	...	...
Total	... Quantity ...	...	...	...	...	...	...	...	...
	Duty ...	...	...	...	...	...	...	...	...
MISCELLANEOUS. Sale of Government Salt, &c.,	Quantity ...	1,370,509	1,366,494	1,267,533	141,227	...	...	...	...
	Duty ...	85,657	85,406	79,221	8,827	...	...	...	...
Other items, fines, forfeiture, &c.,		1,890	801	226	12,233	20	82	77	448
Total	...	87,547	86,207	79,447	21,060	20	82	77	448
GRAND TOTAL	...	4,349,881	4,340,454	4,015,532	3,779,344	20	82	77	448
	CHARGES.								
FIXED.	Commissioner of Inland Customs,	...	...	...	...	...	...	...	...
	Deputy Commissioner of Inland Customs ...	...	...	...	...	...	...	...	...
	Personal Assistant to Commissioner, &c. ...	...	...	...	...	...	...	...	...
	Collector ...	12,000	12,000	12,000	12,000	...	...	...	...
	Assistant Commissioner ...	...	...	...	...	...	...	...	...
	Establishment.								
	Clerks	8,080	8,197	8,734	8,799	...	...	...	...
	Servants and Guards ...	1,075	1,054	1,045	1,122	...	...	...	...
	Preventive.								
	Patrols and Assistants ...	31,287	30,106	33,314	35,514	18,450	21,035	19,437	23,468
	Sub-Assistant Patrols, Kotgashts, and Jemadars	14,536	14,406	13,759	14,935	4,694	5,332	5,286	6,313
	Servants and Guards ...	86,955	84,962	85,687	70,578	29,017	33,347	33,267	23,653
	Medical Establishment ...	1,324	663	671	667	...	...	...	...
	Temporary Establishment ...	...	...	...	...	...	...	...	...
	Total ...	155,257	151,388	155,210	143,615	52,161	59,734	57,990	53,434
	TRAVELLING AND OTHER CHARGES.								
CONTINGENT CHARGES.	Travelling allowances ...	843	1,564	1,750	771	...	...	...	...
	Conveyance of tents ...	94	236	288	244	...	...	...	...
	House-rent	360	360	360	223	...	...	...	...
	Hot-weather servants ...	117	129	129	105	...	...	...	...
	Printing charges	334	483	602	639	...	...	...	...
	Service postage	99	116	81	37	...	...	...	...
	Stationery charges	1,011	1,163	1,124	1,115	...	...	...	...
	Excavation and manufacture ...	68,021	46,129	50,226	27,765	...	...	...	...
	Rewards, half fines, &c. ...	...	...	...	...	90	26	119	85
	Miscellaneous	13,151	12,720	11,578	1,507	...	...	...	...
	Petty construction and repairs ..	29,498	26,547	15,531	10,234	1,838	1,880	1,538	984
	Treaty payments	...	...	...	...	...	...	...	...
	Total ...	113,528	89,437	81,669	42,640	1,928	1,906	1,657	1,069
	GRAND TOTAL ...	268,785	240,825	236,879	186,255	54,089	61,640	59,647	54,503
	Net Receipts	4,081,096	4,099,629	3,778,653	3,593,089	—54,069	—61,558	—59,570	54,055
	Percentage of charges ...	6·11	5 50	5 90	4 90	...	...	...	...

II.

Inland Customs Department for the year 1873-74.—(continued.)

JAB.

NE.

Satlej (Multan).				Hissar.			
1873-74.	1872-73.	1871-72.	1870-71.	1873-74.	1872-73.	1871-72.	1870-71.
...	...	...	...	534,256	586,055	622,514	593,216
...	...	...	...	16,02,768	17,58,166	18,67,543	17,79,649
82,866	77,413	56,303	7,874	203,106	153,431	173,393	155,278
82,870	77,418	56,308	7,874	2,03,106	1,53,431	1,73,393	1,55,278
212,776	176,920	105,746	19,442	271,678	235,417	295,899	260,695
79,793	66,353	39,658	7,291	1,01,881	88,306	1,10,964	97,824
295,642	254,333	162,409	27,316	474,784	388,908	469,292	415,973
1,62,663	1,43,771	95,966	15,165	3,04,987	2,41,737	2,84,357	2,53,102
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...
42	22	140	295	718	526	209	3,204
42	22	140	295	718	526	209	3,204
1,62,705	1,43,793	96,106	15,460	19,08,473	20,00,429	21,52,109	20,35,955
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...
6,000	6,000	6,000	7,313	8,400	8,400	8,400	9,170
...	...	...	...	...	...	...	...
4,484	4,303	3,979	4,027	4,710	4,737	4,737	4,735
678	676	710	553	592	586	586	600
21,675	19,637	19,811	23,983	30,730	36,523	36,522	38,360
14,648	12,758	12,237	7,464	15,287	16,205	16,205	11,342
44,251	38,246	36,739	34,890	1,01,878	1,04,805	1,05,075	1,10,391
1,543	1,488	1,488	1,485	...	...	...	...
...	...	...	...	...	...	...	...
93,279	83,108	80,964	79,715	1,61,597	1,71,256	1,71,525	1,74,598
1,862	1,199	1,084	636	235	892	894	730
181	426	60	60	159	88	...	241
812	800	320	33	138	350	194	460
99	169	101	83	112	113	71	96
62	161	239	181	36	264	269	734
491	58	19	4	319	220	70	55
573	457	391	303	462	517	512	500
...	...	...	...	...	...	...	...
115	70	...	66	964	1,094	829	5,285
1,292	1,542	1,133	343	409	598	1,774	2,623
2,322	12,766	1,490	1,710	2,696	3,144	2,964	3,342
...	...	...	...	...	...	...	...
7,809	17,648	4,827	3,419	5,530	7,280	7,597	14,066
1,01,088	1,00,756	85,791	83,134	1,67,127	1,78,536	1,79,122	1,88,664
61,617	43,037	10,315	67,674	17,41,346	18,21,893	19,72,987	18,47,291
62·0	70·07	89·26	537·73	8·75	8·92	8·32	9·26

STATEMENT II.

No.

Comparative Return of the Receipts and Charges of the

PUNJAB

Li

		Dehli.				Total.			
		1873-74.	1872-73.	1871-72.	1870-71.	1873-74.	1872-73.	1871-72.	1870-71.
	RECEIPTS.								
SALT	Quantity ...	891,341	700,620	696,512	917,263	1,425,597	1,286,675	1,319,026	1,510,479
	Duty ...	26,74,024	21,01,859	20,89,538	27,51,812	42,76,792	38,60,025	39,57,081	45,31,461
SUGAR. REFINED ...	Quantity ...	336,414	289,805	361,412	329,531	622,386	520,649	591,108	492,683
	Duty ...	3,36,414	2,89,805	3,61,412	3,29,531	6,22,390	5,20,654	5,91,113	4,92,683
UNREFINED ...	Quantity ...	648,834	578,197	499,253	561,718	1,133,288	990,594	900,898	841,855
	Duty ...	2,43,314	2,16,824	1,87,222	2,10,654	4,24,987	3,71,483	3,37,844	3,15,769
TOTAL ...	Quantity ...	985,248	868,002	860,665	891,249	1,755,674	1,511,243	1,492,006	1,334,538
	Duty ...	5,79,728	5,06,629	5,48,634	5,40,185	10,47,377	8,92,137	9,28,957	8,08,452
MISCELLANEOUS. SALE OF GOVERNMENT SALT, &c.,	Quantity ...	695,115	549,621	547,136	679,409	695,115	549,621	547,136	679,409
	Duty ...	53,388	39,932	44,109	48,977	53,388	39,932	44,109	48,977
Other items, fines, forfeitures, &c.,		246	671	609	7,028	1,026	1,301	1,035	10,975
Total ...		53,634	40,603	44,718	56,005	54,414	41,233	45,144	59,952
GRAND TOTAL ...		33,07,386	26,49,091	26,82,890	33,48,002	53,78,583	47,93,395	49,31,182	53,99,865
	CHARGES.								
FIXED. Commissioner of Inland Customs, Deputy Commissioner of Inland Customs		...	...	...	...	...	...	...	...
Personal Assistant to Commissioner, &c.		...	...	...	...	...	...	...	...
Collector		9,600	9,600	9,360	8,586	24,000	24,000	23,760	25,069
Assistant Commissioner ...		...	...	...	...	...	...	...	...
Establishment.									
Clerks		5,849	6,060	6,058	6,094	15,043	15,109	14,774	14,856
Servants and Guards ...		589	589	594	561	1,859	1,851	1,890	1,714
Preventive.									
Patrols and Assistants ...		35,346	32,854	32,300	32,037	1,06,201	1,10,069	1,08,070	1,17,848
Sub-Assistant Patrols, Kotgashts, and Jemadars		11,750	11,690	11,691	10,021	46,379	45,985	45,419	35,140
Servants and Guards ...		93,203	90,005	89,785	91,123	2,68,349	2,66,403	2,64,866	2,60,057
Medical Establishment ...		...	...	...	...	1,543	1,488	1,488	1,435
Temporary Establishment ...		...	...	...	...	...	...	...	...
Total ...		1,56,337	1,50,798	1,49,788	1,48,422	4,63,374	4,64,896	4,60,267	4,56,169
	TRAVELLING AND OTHER CHARGES.								
CONTINGENT CHARGES. Travelling allowances ...		1,246	1,075	833	484	3,343	3,166	2,811	1,850
Conveyance of tents ...		74	83	...	76	414	597	60	377
House-rent		410	10	...	...	1,360	1,160	514	493
Hot-weather servants ...		69	85	97	127	280	367	269	306
Printing charges		291	133	352	404	389	558	860	1,319
Service postage		107	86	75	90	917	364	164	149
Stationery charges		472	467	432	434	1,507	1,441	1,335	1,237
Excavation and manufacture ...		...	...	...	...	...	...	...	...
Rewards, half fines, &c. ...		261	348	734	7,466	1,430	1,538	1,695	12,902
Miscellaneous		1,399	1,143	1,218	1,296	3,100	3,283	4,022	4,262
Petty construction and repairs...		2,533	3,469	3,000	3,007	9,389	21,259	9,692	9,042
Treaty payments		...	...	...	...	...	...	...	...
Total ...		6,862	6,899	6,741	13,384	22,129	33,733	20,822	31,937
GRAND TOTAL ...		1,63,199	1,57,697	1,56,529	1,61,806	4,85,503	4,98,629	4,81,089	4,88,106
Net Receipts		31,44,186	24,91,394	25,26,361	31,86,196	48,93,080	42,94,766	44,50,093	49,11,759
Percentage of charges		4·93	5·95	5·83	4·83	9·02	10·40	9·71	9·0

II.

Inland Customs Department for the year 1873-74.—(continued.)

NORTH-WESTERN PROVINCES.

NE.

Agra.				Jhansi.				Total.			
1873-74.	1872-73.	1871-72.	1870-71.	1873-74.	1872-73.	1871-72.	1870-71.	1873-74.	1872-73.	1871-72.	1870-71.
1,270,094	1,504,751	1,338,201	1,345,676	89,528	92,532	84,264	61,114	1,359 622	1,597,283	1,422,465	1,406,790
38,10,284	45,14,254	40,14,604	40,37,029	2,68,585	2,77,596	2,52,793	1,83,346	40,78,869	47,91,850	42,67,397	42,20,375
278,465	243,605	344,566	317,334	23,489	22,746	33,399	41,272	301,954	266,351	377,965	358,606
2,78,467	2,43,606	3,44,568	3,17,335	23,489	22,746	33,399	41,272	3,01,956	2,66,352	3,77,967	3,58,607
290,325	358,975	343,368	327,709	40,002	67,219	77,284	46,380	330,327	426,194	420,652	374,089
1,08,874	1,34,620	1,28,768	1,22,896	15,003	25,210	28,984	17,394	1,23,877	1,59,830	1,57,752	1,40,290
568,790	602,580	687,934	645,043	63,491	89,965	110,683	87,652	632,281	692,545	798,617	732,695
3,87,341	3,78,226	4,73,336	4,40,231	35,492	47,956	62,383	58,666	4,25,833	4,26,182	5,35,719	4,98,897
...	...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...	...
542	162	493	6,103	565	387	145	1,573	1,107	549	638	7,676
542	162	493	6,103	565	387	145	1,573	1,107	549	638	7,676
41,98,167	48,92,642	44,88,433	44,83,363	3,07,642	3,25,939	3,15,321	2,43,585	45,05,809	52,18,581	48,03,754	47,26,948
...	...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...	...
7,200	8,181	7,742	11,100	7,200	6,928	7,179	7,440	14,400	15,109	14,921	18,540
...	...	...	...	...	...	...	...	...	...	...	...
8,606	8,486	8,793	9,192	4,227	4,284	4,154	4,202	12,833	12,770	12,947	13,394
1,159	1,318	2,127	860	654	661	1,157	671	1,813	1,979	3,284	1,531
43,529	48,226	43,648	48,237	32,730	31,939	32,683	29,793	76,259	80,165	81,331	78,030
20,212	20,555	20,905	20,762	17,437	17,502	17,528	17,747	37,649	38,057	38,433	38,509
1,17,327	1,24,001	1,22,492	1,24,222	1,14,761	1,14,707	1,14,203	1,14,354	2,32,038	2,38,708	2,36,695	2,38,576
1,343	1,464	1,463	1,344	392	432	432	432	1,735	1 896	1,895	1,776
251	186	233	325	...	...	...	...	251	186	233	325
1,99,627	2,12,417	2,12,403	2,16,042	1,77,401	1,76,453	1,77,336	1,74,639	3,77,028	3,88,870	3,89,739	3,90,681
806	783	476	81	744	949	551	489	1,550	1,732	1,027	570
170	178	185	240	245	220	58	156	415	398	243	396
1,226	1,400	1,256	1,320	199	180	169	199	1,425	1,580	1,425	1,519
132	111	93	113	151	144	172	176	283	255	265	289
...	...	13	...	...	77	9	...	...	77	22	...
10	70	35	757	452	272	191	370	462	342	226	1,127
589	633	645	670	813	877	807	862	1,402	1,510	1,452	1,532
...	...	...	...	...	...	...	...	...	...	...	...
924	928	307	5,956	1,338	651	517	1,463	2,262	1,579	824	7,419
769	1,262	1,171	899	247	843	218	1,027	1,016	2,105	1,389	1,926
5,108	1,500	2,095	2,059	5,272	1,339	790	1,451	10,380	2,839	2,885	3,510
...	...	...	...	...	...	...	...	...	...	...	...
9,734	6,865	6,276	12,095	9,461	5,552	3,482	6,193	19,195	12,417	9,758	18,288
2,09,361	2,19,282	2,18,679	2,28,137	1,86,862	1,82,005	1,80,818	1,80,832	3,96,223	4,01,287	3,99,497	4,08,969
39,88,806	46,73,360	42,69,754	42,55,226	1,20,780	1,43,934	1,34,503	62,753	41,09,586	48,17,294	44,04,257	43,17,979
4·98	4·48	4 87	5·08	60·74	55·84	57·34	74 23	8·79	7 68	8·31	8·65

STATEMENT II.

No.

Comparative Return of the Receipts and Charges of the

CENTRAL PRO

LI

		Sagar.			
		1873-74.	1872-73.	1871-72.	1870-71.
	RECEIPTS.				
	SALT ... { Quantity	99,219	120,999	127,631	109,589
	{ Duty	2,97,657	3,62,998	3,82,894	3,28,770
SUGAR.	REFINED ... { Quantity	14,808	15,026	21,351	24,464
	{ Duty	14,809	15,026	21,351	24,464
	UNREFINED ... { Quantity	4,583	8,824	13,877	15,183
	{ Duty	1,719	3,310	5,205	5,695
	TOTAL ... { Quantity	19,391	23,850	35,228	39,647
	{ Duty	16,528	18,336	26,556	30,159
MISCELLANEOUS.	SALE OF GOVERNMENT SALT, &c., { Quantity	...	...	...	...
	{ Duty	...	...	...	...
	Other items, fines, forfeitures, &c., ...	937	644	310	6,549
	Total ...	937	644	310	6,549
	GRAND TOTAL ...	3,15,122	3,81,978	4,09,760	3,65,478
	CHARGES.				
FIXED.	Commissioner of Inland Customs, ...	...	...	...	...
	Deputy Commissioner of Inland Customs ...	...	...	...	...
	Personal Assistant to Commissioner, &c. ...	...	...	...	...
	Collector	7,200	8,900	9,729	7,200
	Assistant Commissioner	...	...	...	...
	Establishment.				
	Clerks	4,379	4,234	4,477	4,288
	Servants and Guards	597	597	559	593
	Preventive.				
	Patrols and Assistants	23,755	22,750	23,869	22,282
	Sub-Assistant Patrols, Kotgashts, and Jemadars ...	14,808	14,293	13,945	8,090
	Servants and Guards	68,194	68,288	67,963	74,333
	Medical Establishment	...	...	...	...
	Temporary Establishment	...	...	...	...
	Total ...	1,18,933	1,19,062	1,20,542	1,16,786
	TRAVELLING AND OTHER CHARGES.				
CONTINGENT CHARGES.	Travelling allowances	343	489	252	260
	Conveyance of tents	76	90	156	46
	House-rent	2,110	2,122	2,122	2,207
	Hot-weather servants	80	79	73	107
	Printing charges	...	...	73	213
	Service postage	200	279	150	370
	Stationery charges...	549	551	553	575
	Excavation and Manufacture	...	...	...	...
	Rewards, half fines, &c.	1,848	1,904	3,369	5,096
	Miscellaneous	341	442	541	8,202
	Petty construction and repairs	506	855	940	559
	Treaty payments	...	...	...	...
	Total ...	6,053	6,811	8,229	17,635
	GRAND TOTAL ...	1,24,986	1,25,873	1,28,771	1,34,421
	Net Receipts	1,90,136	2,56,105	2,80,989	2,31,057
	Percentage of Charges	39·66	32·92	31·42	36·78

II.

Inland Customs Department for the year 1873-74.—(continued.)

VINCES AND BERAR.

NE.

Hoshangabad.				Nagpur.			
1873-74.	1872-73.	1871-72.	1870-71.	1873-74.	1872-73.	1871-72.	1870-71.
408	1,646	6,528	12,606	731,995	647,223	599,706	603,734
948	4,171	18,957	36,788	8,69,290	7,68,612	7,12,157	7,20,769
85,668	80,711	101,213	71,893	...	...	59	472
85,669	80,711	1,01,213	71,893	...	...	59	472
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...
85,668	80,711	101,213	71,893	...	...	59	472
85,669	80,711	1,01,213	71,893	...	...	59	472
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...
51	25	84	2,104	86	91	68	296
51	25	84	2,104	86	91	68	296
86,668	84,907	1,20,254	1,10,785	8,69,376	7,68,703	7,12,284	7,21,537
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...
6,000	6,850	7,136	6,000	4,800	4,800	4,779	4,088
...	...	...	...	...	...	...	...
3,647	3,643	3,652	3,648	3,457	3,694	3,596	3,397
593	598	593	594	388	388	388	397
15,956	14,818	15,593	14,629	17,299	17,102	17,178	17,241
14,801	14,805	14,654	7,215	12,959	13,054	12,394	7,135
47,754	47,709	47,747	55,582	32,992	32,817	33,875	39,231
...	...	...	...	803	1,184	1,020	1,101
...	...	...	...	...	...	...	...
88,751	88,423	89,375	87,668	72,698	73,039	73,230	72,590
446	476	415	570	878	1,122	1,257	701
145	167	147	216	149	129	129	53
2,112	2,258	2,204	1,922	5,085	5,102	4,735	3,237
81	91	57	69	65	291	29	69
...	...	...	...	...	...	6	...
160	111	255	381	600	605	513	930
489	472	519	521	462	460	492	516
...	...	...	...	...	...	...	...
343	397	501	2,043	21	67	121	392
297	379	565	1,001	553	800	918	976
257	348	1	...	1	24	69	32
...	...	...	...	...	...	...	...
4,330	4,699	4,664	6,723	7,814	8,600	8,269	6,906
93,081	93,122	94,039	94,391	80,512	81,639	81,499	79,496
—6,413	—8,215	26,215	16,394	7,88,864	6,87,064	6,30,785	6,42,041
107·4	109·67	78·2	85·2	9·26	10·62	11·44	11·02

STATEMENT II.

No.

Comparative Return of the Receipts and Charges of the

CENTRAL PRO

Li

		Berar.				Raipur.			
		1873-74.	1872-73.	1871-72.	1870-71.	1873-74.	1872-73.	1871-72.	1870-71.
	RECEIPTS.								
SALT	Quantity	253,743	235,997	248,945	225,859	95,940	88,548	102,996	93,394
	Duty	3,01,327	2,80,274	2,95,642	2,68,407	1,13,999	1,05,313	1,20,110	1,07,265
SUGAR. Refined	Quantity	...	...	...	...	...	147	296	377
	Duty	...	...	...	...	...	147	296	377
SUGAR. Unrefined	Quantity	...	...	...	...	...	...	...	...
	Duty	...	...	...	...	...	...	...	...
SUGAR. Total	Quantity	...	...	...	...	...	147	296	377
	Duty	...	...	...	...	...	147	296	377
MISCELLANEOUS. Sale of Government Salt, &c.	Quantity	...	...	...	...	...	...	...	...
	Duty	...	...	...	...	...	...	...	...
MISCELLANEOUS. Other items, fines, forfeitures, &c.,		38	57	81	1,054	1,143	1,356	1,613	5,959
	Total	38	57	81	1,054	1,143	1,356	1,613	5,959
	GRAND TOTAL	3,01,365	2,80,331	2,95,723	2,69,461	1,15,142	1,06,816	1,22,019	1,13,601
	CHARGES.								
FIXED.	Commissioner of Inland Customs, Deputy Commissioner of Inland Customs	...	...	...	...	...	...	...	...
	Personal Assistant to Commissioner, &c.,	...	...	...	...	...	...	...	...
	Collector	...	...	...	...	...	...	...	...
	Assistant Commissioner	4,800	4,800	4,779	4,088	7,200	7,200	7,200	6,713
	Establishment.								
	Clerks	3,457	3,694	3,596	3,397	3,633	3,644	3,705	2,903
	Servants and Guards	388	388	388	397	609	591	597	593
	Preventive.								
	Patrols and Assistants	17,299	17,102	17,178	17,241	12,866	16,808	14,493	12,195
	Sub-Assistant Patrols, Kotgashts and Jemadars	12,959	13,054	12,394	7,135	12,958	12,704	12,913	8,216
	Servants and Guards	32,992	32,817	33,875	39,231	47,228	47,615	47,252	52,150
	Medical Establishment	803	1,184	1,020	1,101	...	...	...	...
	Temporary Establishment	...	...	...	...	...	...	...	...
	Total	72,698	73,039	73,230	72,590	84,494	88,562	86,190	82,775
	TRAVELLING AND OTHER CHARGES.								
CONTINGENT CHARGES.	Travelling allowances	878	1,122	1,257	701	701	1,180	1,102	1,484
	Conveyance of tents	149	129	129	53	179	186	614	...
	House-rent	5,084	5,102	4,735	3,237	2,078	3,042	2,792	2,697
	Hot-weather servants	65	291	29	69	107	80	39	72
	Printing charges	...	...	6	...	...	...	...	...
	Service postage	600	605	513	930	360	435	454	826
	Stationery charges	462	460	492	516	427	472	444	705
	Excavation and manufacture	...	...	...	...	...	...	...	...
	Rewards, half fines, &c.,	21	67	121	392	...	740	490	4,592
	Miscellaneous	553	800	918	976	394	316	982	364
	Petty construction and repairs	1	24	69	32	...	268	...	...
	Treaty payments	...	...	...	...	...	...	...	...
	Total	7,813	8,600	8,269	6,906	4,246	6,719	6,917	10,749
	GRAND TOTAL	80,511	81,639	81,499	79,496	88,740	95,281	93,107	93,515
	Net receipts	2,20,854	1,98,692	2,14,224	1,89,965	26,402	11,535	28,912	20,086
	Percentage of charges	26·71	29·12	27·56	29·5	77·07	89·2	76·3	82·32

II.

Inland Customs Department for the year 1873-74.—(continued.)

VINCES AND BERAR.

NE

Total.				Total Line.			
1873-74.	1872-73.	1871-72.	1870-71.	1873-74.	1872-73.	1871-72.	1870-71.
1,181,305	1,094,413	1,085,806	1,045,153	3,966,524	3,978,371	3,827,297	3,962,422
15,83,221	15,21,368	15,29,760	14,61,999	99,38,882	1,01,73,243	97,54,238	1,02,13,635
100,476	95,884	122 919	97,206	1,024,816	882,884	1,091,9 2	948,495
1,00,478	95,884	1,22,919	97,206	10,24,824	8,82,890	10,91,999	9,48,496
4,583	8,824	13,877	15,183	1,468,198	1,425,612	1,335,427	1,231,127
1,719	3,310	5,205	5,695	5,50,583	5,34,623	5,00,801	4,61,754
105,059	104,708	136,796	112,389	2,493,014	2,308,496	2,427,419	2,179,622
1,02,197	99,194	1,28,124	1,02,901	15,75,407	14,17,513	15,92,800	14,10,260
...	...	...	...	6,95,115	5,49,621	5,47,136	6,79.409
...	...	...	...	53,388	39,932	44,109	48,977
2,255	2,173	2,156	15,962	4,388	4,023	3,829	34,613
2,255	2,173	2,156	15,962	57,776	43,955	47,938	83,590
16,87,673	16,22,735	16,60,040	15,80,862	1,15,72,065	1,16,34,711	1,13,94,976	1,17,07,675
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...
30,000	32,550	33,623	28,089	68,400	71,659	72,304	71,698
18,573	18,909	19,026	17,638	46.449	46,779	46,747	45,888
2,575	2,562	2,525	2,574	6,247	6,392	7,699	5,819
87,175	88,580	86,311	83,588	2,69,685	2,78,814	2,77,712	2,79,466
68,485	67,910	66,330	37,791	1,52,513	1,51 952	1,50,182	1,11,449
2,29,160	2,29,246	2,30,712	2,60,527	7,29,597	7,34,357	7,32,273	7,59,160
1,606	2,368	2,040	2,202	4,884	5,752	5,423	5,463
...	...	...	...	251	186	233	325
4,37,574	4,42,125	4,42,567	4,32,409	12,77,976	12,95,891	12,92,573	12,79,259
3,246	4,389	4,283	3,716	8,139	9,287	8,121	6,136
698	701	1,175	368	1,527	1,696	1,478	1,141
16,469	17,626	16,588	13,300	19,254	20,366	18,527	15,312
398	832	227	386	961	1,454	761	981
...	...	85	213	389	635	967	1,532
1,920	2,035	1,885	3,437	3,299	2,741	2,275	4,713
2,389	2,415	2,500	2,833	5,298	5,366	5,287	5,602
...	...	...	...	...	...	...	...
2,233	3,175	4,570	12,515	5,925	6,292	7,089	32,836
2,138	2,737	3,956	11,519	6,254	8,127	9,355	17,706
765	1,519	1,079	623	20,534	25,615	13,068	13,176
...	...	...	...	...	...	...	...
30,256	35,429	36,348	48,910	71,580	81,579	66,928	99,135
4,67,830	4,77,554	4,78,915	4,81,319	13,49,556	1,377,470	13,59,501	13,78,394
12,19,843	11,45,181	11,81,125	10,99,543	1,02,22,509	1,02,57,241	1,00,35,475	1,03,29,281
27·72	29·43	28·85	30·45	36·51	37·11	37·16	39·10

STATEMENT II.

No.

Comparative Return of the Receipts and Charges of the

INTERNAL

		North-Western Provinces.				Oudh.			
		1873-74.	1872-73.	1871-72.	1870-71.	1873-74.	1872-73.	1871-72.	1870-71.
	RECEIPTS.								
SALT	Quantity	34,358	27,761	16,898	16,220	5,807	4,898	2,963	2,987
	Duty	1,07,223	87,594	53,780	50,864	17,422	14,695	8,889	8,961
SUGAR. Refined	Quantity	...	...	...	...	...	...	...	...
	Duty	...	...	...	...	...	...	...	...
SUGAR. Unrefined	Quantity	...	...	...	...	...	...	...	...
	Duty	...	...	...	...	...	...	...	...
SUGAR. Total	Quantity	...	...	...	...	...	...	...	...
	Duty	...	...	...	...	...	...	...	...
MISCELLANEOUS. Sale of Government Salt, &c.,	Quantity	...	...	...	...	...	...	...	...
	Duty	57,082	56,186	45,220	50,001	4,545	3,990	3,389	3,420
MISCELLANEOUS. Other items, fines, forfeitures, &c.,		121	186	156	86	23	293	59	739
	Total	57,203	56,372	45,376	50,087	4,568	4,283	3,448	4,159
	GRAND TOTAL	1,64,426	1,43,966	99,156	1,00,951	21,990	18,978	12,337	13,120
	CHARGES.								
FIXED.	Commissioner of Inland Customs	...	...	...	...	...	...	...	...
	Deputy Commissioner of Inland Customs	...	...	...	...	...	...	...	...
	Personal Assistant to Commissioner, &c.,	...	...	...	...	...	...	...	...
	Collector	...	...	...	...	...	...	...	...
	Assistant Commissioner	8,400	8,400	7,429	7,290	9,600	9,600	8,629	8,400
	Establishment.								
	Clerks	2,073	2,055	2,154	2,112	1,904	1,912	1,920	1,958
	Servants and Guards	406	381	360	356	396	371	473	407
	Preventive.								
	Patrols and Assistants	49,136	46,750	46,436	48,017	16,492	16,101	15,641	14,928
	Sub-Assistant Patrols, Kotgashts and Jemadars	29,519	28,807	28,576	40,776	12,066	11,096	11,248	11,030
	Servants and Guards	68,428	68,455	68,879	55,444	21,431	21,358	21,181	20,110
	Medical Establishment	...	...	...	...	...	...	...	...
	Temporary Establishment	...	...	...	...	...	...	...	...
	Total	1,57,962	1,54,848	1,53,834	1,53,905	61,889	60,438	59,092	56,833
	TRAVELLING AND OTHER CHARGES.								
CONTINGENT CHARGES.	Travelling allowances	1,592	2,384	2,169	3,027	688	724	1,199	2,254
	Conveyance of tents	2,253	1,000	1,762	2,502	786	903	928	612
	House-rent	600	600	586	614	630	1,303	960	1,200
	Hot-weather Establishment	79	64	70	88	80	83	67	49
	Printing charges	...	...	...	...	...	282	...	...
	Service postage	985	843	1,445	1,260	423	467	347	502
	Stationery charges	1,056	1,036	1,058	1,100	269	337	343	343
	Excavation and manufacture,	...	...	...	...	...	...	...	...
	Rewards, half fines, &c.,	5,432	4,315	4,150	3,334	2,151	1,586	950	1,338
	Miscellaneous	438	3,196	2,056	2,597	246	826	591	267
	Petty construction and repairs	...	...	...	...	...	...	...	...
	Treaty payments	...	...	...	...	...	...	...	...
	alTot	12,435	13,438	13,296	14,522	5,273	6,511	5,385	6,565
	GRAND TOTAL	1,70,397	1,68,286	1,67,130	1,68,427	67,162	66,949	64,477	63,398
Net receipts		—5,971	—24,320	—67,974	—67,476	—45,172	—47,971	—52,140	—50,278
Percentage of charges		103·63	116·0	170 56	166·84	305·42	352 77	522·63	483·21

Inland Customs Department for the year 1873-74.—(continued.)

BRANCH.				LOCAL SALT WORKS.			
Total.				Karour (North-Western Provinces.)			
1873-74.	1872-73.	1871-72.	1870-71.	1873-74.	1872-73.	1871-72.	1870-71.
40,165	32,659	19.861	19,207	...	...	...	832
1,24,645	1,02,289	62,669	59,825	...	...	...	2,566
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...
61,627	60,176	48,609	53,421	...	...	...	...
144	479	215	825	...	...	...	18
61,771	60,655	48,824	54,246	...	...	...	18
1,86,416	1,62,944	1,11,493	1,14,071	...	...	...	2,584
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...
18,000	18,000	16,058	15,600	...	...	...	...
3,977	3,967	4,074	4,070	...	...	...	562
802	752	833	763	...	...	...	...
65,628	62 851	62,077	62,945	...	...	...	1,409
41,585	39,903	39,824	51,806	...	...	...	1,284
89,859	89,813	90,060	75,554	...	...	6	1,952
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...
2,19,851	2,15,286	2,12,926	2,10,738	...	...	6	5,207
2,280	3,108	3,868	5,281	...	...	...	52
3,039	1,903	2,690	3,114	...	...	...	...
1,230	1,903	1,546	1,814	...	...	...	...
159	147	137	137	...	...	...	...
...	282	...	...	...	...	...	...
1,408	1,310	1,792	1,762	...	...	...	...
1,325	1,373	1,401	1,443	...	...	...	...
...	...	...	...	...	...	...	...
7,583	5,900	5,104	4,672	...	...	...	...
684	4,023	2,643	2,864	...	...	...	332
...	...	...	...	...	...	...	7,066
...	...	...	...	...	...	...	...
17,708	19,949	18,681	21,087	...	...	...	7,450
2,37,559	2,35,235	2,31,607	2,31,825	...	...	6	12,657
−51,143	−72,291	−1,20,114	−1,17,754	...	...	− 6	−10,073
127·43	144·36	207·73	203 23	...	...	...	489·82

STATEMENT II.

No.

Comparative Return of the Receipts and Charges of the

LOCAL SALT WORKS.

		Mallauna (Oudh).				Total.			
		1873-74.	1872-73.	1871-72.	1870-71.	1873-74.	1872-73.	1871-72.	1870-71.
	RECEIPTS.								
	SALT ... Quantity ...	...	...	9,171	13,920	...	...	9,171	14,752
	SALT ... Duty ...	...	...	27,513	41,760	...	...	27,513	44,326
SUGAR.	REFINED ... Quantity ...	...	...	...	...	...	...	...	...
SUGAR.	REFINED ... Duty ...	...	...	...	...	...	...	...	...
SUGAR.	UNREFINED ... Quantity ...	...	...	...	...	...	...	...	...
SUGAR.	UNREFINED ... Duty ...	...	...	...	...	...	...	...	...
SUGAR.	TOTAL ... Quantity ...	...	...	...	...	...	...	...	...
SUGAR.	TOTAL ... Duty ...	...	...	...	...	...	...	...	...
MISCELLANEOUS.	SALE OF GOVERNMENT SALT, &c., Quantity ...	...	...	...	...	...	...	...	...
MISCELLANEOUS.	SALE OF GOVERNMENT SALT, &c., Duty ...	...	...	...	...	...	...	...	...
MISCELLANEOUS.	Other items, fines, forfeitures, &c.,	...	...	1,225	2,536	...	...	1,225	2,554
	Total ...	...	...	1,225	2,536	...	...	1,225	2,554
	GRAND TOTAL ...	...	...	28,738	44,296	...	...	28,738	46,880
	CHARGES.								
FIXED.	Commissioner of Inland Customs,	...	...	...	...	...	...	...	...
FIXED.	Deputy Commissioner of Inland Customs	...	...	...	...	...	...	...	...
FIXED.	Personal Assistant to Commissioner, &c., ...	...	...	...	...	...	...	...	...
FIXED.	Collector	...	...	...	...	...	...	...	...
FIXED.	Assistant Commissioner ...	...	...	...	...	...	...	...	...
FIXED.	*Establishment.*								
FIXED.	Clerks	...	...	...	481	...	...	...	1,043
FIXED.	Servants and Guards... ...	...	...	...	...	...	...	...	...
FIXED.	*Preventive.*								
FIXED.	Patrols and Assistants ...	...	...	...	1,400	...	...	...	2,809
FIXED.	Sub-Assistant Patrols, Kotgashts and Jemadars	...	...	6	1,437	...	...	6	2,721
FIXED.	Servants and Guards... ...	...	...	321	4,726	...	...	327	6,678
FIXED.	Medical Establishment ...	...	...	...	...	...	...	...	...
FIXED.	Temporary Establishment ...	...	...	...	...	...	...	...	...
	Total ...	...	...	327	8,044	...	...	333	13,251
	TRAVELLING AND OTHER CHARGES.								
CONTINGENT CHARGES.	Travelling allowances ...	...	...	...	21	...	...	...	73
CONTINGENT CHARGES.	Conveyance of tents ...	...	...	...	...	...	...	...	...
CONTINGENT CHARGES.	House-rent and horse allowance...	...	...	...	...	...	...	...	...
CONTINGENT CHARGES.	Hot-weather Establishment ...	...	...	...	10	...	...	...	10
CONTINGENT CHARGES.	Printing charges	...	...	...	110	...	...	...	110
CONTINGENT CHARGES.	Service postage	...	...	...	12	...	...	...	12
CONTINGENT CHARGES.	Stationery charges	...	...	...	...	...	...	...	...
CONTINGENT CHARGES.	Excavation and manufacture ...	...	...	...	...	...	...	...	...
CONTINGENT CHARGES.	Rewards, half fines, &c. ...	...	...	...	...	...	...	...	...
CONTINGENT CHARGES.	Miscellaneous	...	...	90	247	...	...	90	579
CONTINGENT CHARGES.	Petty construction and repairs ...	...	...	...	6,539	...	...	...	13,605
CONTINGENT CHARGES.	Treaty payments	...	...	...	...	...	...	...	...
	Total ...	...	...	90	6,939	...	...	90	14,389
	GRAND TOTAL ...	...	...	417	14,983	...	...	423	27,640
	Net receipts	...	...	28,321	29,313	...	...	28,315	19,240
	Percentage of charges	...	...	1·45	33·83	...	...	1·48	58·96

II.

Inland Customs Department for the year 1873-74.—(concluded.)

SAMBHAR LAKE.

Sambhar.				Grand Total.				Remarks.
1873-74.	1872-73.	1871-72.	1870-71.	1873-74.	1872 73	1871-72.	1870-71.	
...	...	...	...	5,894,028	5,897,141	5,588 517	5,640,174	
...	...	...	...	1,43,25,861	1,45, 9,778	1,37,80,505	1,40,76,270	
...	...	...	...	1,024,816	882,884	1,091,992	948,495	
...	...	...	...	10,24,824	8,82,890	10,91,999	9,48,496	
...	...	...	...	1,468,198	1,425,612	1,335,427	1,231,127	
...	...	...	...	5,50,584	5,34,623	5,00,801	4,61,754	
...	...	...	...	2,493,014	2,308,496	2,427,419	2,179,622	
...	...	..	...	15,75,408	14,17,513	15,92,800	14,10,250	
1,152,870	1,313,409	1,128,982	1,009,199	3,218,494	3,229,524	2,943,653	1,829,835	
7,63,069	8,82,384	6,59,056	6,30,500	9,63,741	10,67,898	8,30,995	7,41,725	
149	89	79	189	6,571	5,392	5,574	50,423	
7,63,218	8,82,473	6,59,135	6,30,698	9,70,312	10,73,290	8,36,569	7,92,148	
7,63,218	8,82,473	6,59,135	6,30,698	1,68,71,581	1,70,20,581	1,62,09,874	1,62,78,668	
...	...	...	...	33,000	33,000	32,541	33,000	
...	...	...	...	14,299	13,642	12,188	18,342	
...	...	...	...	6,000	6,000	6,244	5,850	
...	...	...	...	80,400	83,659	84,304	83,698	
6,961	7,200	7,200	6,500	24,961	25,200	23,258	22,100	
8,962	9,288	9,825	8,600	86,949	89,135	89,707	87,221	
1,490	1,303	1,584	1,168	10,608	10,506	12,721	10,463	
12,400	13,775	15,538	10,550	3,78,950	3,85,546	3,88,641	3,94,884	
7,658	8,196	8,425	4,949	2,16,292	2,14,457	2,12,196	1,85,851	
20,804	23,049	24,324	18,232	9,27,215	9,32,181	9,32,671	9,30,202	
1,367	1,385	1,380	1,173	7,575	7,800	7,474	7,303	
...	...	...	....	251	186	233	325	
59,642	64,196	68,276	51,172	17,86,500	18,01,312	18,02,178	17,79,239	
615	498	922	663	12,566	16,541	16,647	14,854	
19	89	...	63	4,679	3,924	5,203	4,562	
240	235	240	172	21,084	22,864	20,673	17,521	
47	94	76	62	1,421	1,931	1,221	1,412	
...	...	...	...	1,719	2,219	2,424	2,701	
50	17	160	...	5,907	5,140	4,548	6,527	
80	97	123	189	7,770	8,056	7,996	8,376	
35,013	29,779	29,704	34,794	1,03,034	75,908	79,930	62,559	
...	...	...	...	13,508	12,192	12,212	37,508	
431	322	709	3,380	21,095	27,095	25,668	27,297	
364	451	576	461	50,396	52,615	29,073	37,475	
6,50,000	8,42,500	7,60,000	3,26,667	6,50,000	8,42,500	7,60,000	3,26,667	
6,86,859	8,74,082	7,92,450	3,66,451	8,93,179	10,70,985	9,65,595	5,47,459	
7,46,501	9,38,278	8,60,726	4,17,623	26,79,679	28,72,297	27,67,773	23,26,698	
16,717	—55,805	—2,01,591	2,13,075	1,41,91,902	1,41,48,284	1,34,42.101	1,39,51,970	
97·80	106·32	130·58	66·18	15 88	16 87	17·07	14·29	

No. III.

Comparative Statement of the quantity of various kinds of Salt which paid duty at the Inland Customs Line, or at Mines, or Works inside the Line, during the official years 1872-73 *and* 1873-74.—*(Mandi and Kohat Salt excluded.)*

	1873-74.		1872-73.		Increase.		Decrease.	
	Quantity.	Duty.	Quantity.	Duty.	Quantity.	Duty.	Quantity.	Duty.
	Mds.	Rs.	Mds.	Rs.	Mds.	Rs.	Mds.	Rs.
Rock salt	1,370,509	41,11,527	1,366,494	40,99,481	4,015	12,046	...	...
Phallowdi	1,971	5,915	1,593	4,779	378	1,136	...	...
Didwana	331,608	9,94,823	330,719	9,92,157	889	2,666	...	...
Sultanpuri	705,976	21,17,928	568,009	17,04,027	137,967	4,13,901	...	...
Salambha	105,391	3,16,175	126,028	3,78,084	...	...	20,637	61,909
Balambha	975,206	29,25,620	1,203,710	36,11,131	...	...	228,504	6,85,511
Sambhar	652,015	19,56,044	651,854	19,55,564	161	480	...	...
Kansia, Sambhar, &c., mixed	105,671	3,17,015	116,992	3,50,977	...	...	11,321	33,962
Kokan...	758,200	9,00,364	720,961	8,56,163	37,239	44,201	...	...
Chhutia	3	8	7	22	...	...	4	14
Baragara	226,942	2,69,494	161,563	1,91,856	65,379	77,638	...	...
Banwar and Ganjam	89,143	1,05,925	80,828	96,124	8,315	9,801	...	...
Itchapur salt	5,989	7,113	7,708	9,154	...	...	1,719	2,041
Muscat salt	399	474	340	404	59	70	...	...
Khari	820	2,461	1,163	3,489	...	...	343	1,028
Black	5,634	16,903	5,703	17,109	...	...	69	206
Salt in saltpetre	381	1,142	368	1,103	13	39	...	...
Salt produced at saltpetre refineries	40,165	1,24,645	32,659	1,02,288	7,506	22,357	...	...
Other salt	1,176	1,479	824	1,101	352	378	...	...
Total	5,377,199	1,41,75,055	5,377,523	1,43,75,013	262,273	5,84,713	262,597	7,84,671
Deduct increase	...	...	...	...	...	...	262,273	5,84,713
Net decrease	...	...	...	...	...	...	324	1,99,958

STATEMENT IV.—Part I.

No. IV.

PART I.—STATEMENT SHOWING THE COURSE OF THE SALT TRADE AND THE QUANTITY WHICH CROSSED EACH SECTION OF THE INLAND CUSTOMS LINE DURING THE YEAR 1873-74.

Name of Division.	Name of post.	Description and quantity of salt which passed each post.														Name of salt pans from which the salt is supplied.	From post.		Means of communication.	Description of carriage.	Average cost of carriage to Sirsa.	Name of depôts to which the salt is supplied from the above depôt by way.	To post.		Means of communication.	Description of carriage.	Average cost of carriage per mile.	Remarks.
		Rock Salt.	Sulphate or Sharpel.	Sochlor.	Saltpetre.	Sulphates.	Sambhar or Kokra.	Soapers.	Dilvapa.	Marine or Bavrar.	Pukka-ed or Kanda.	Saltpetre Ash.	Other Sals.	Total.			Distance in miles.	Direction.					Distance in miles.	Direction.				
		Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.														
Sirsa.	Khewra Depôt	48,789												48,789								Rawalpindi	91	N. E.	Kachha pucca		Camels, carts, and boats.		
		41,484												41,484								Jhelum	55	E.	Ditto		Ditto		
		40,577												40,577								Gujrat	48	E.	Ditto		Ditto		
		35,895												35,895								Shikpur	73	E. by S.	Ditto		Ditto		
		35,648												35,648								Gujranwalla	80	S. E. by S.	Ditto		Ditto		
		34,939												34,939								Lahore	45	S. by W.	Ditto		Ditto		
		2,275												2,275								Montgomery	70	S.	Ditto		Ditto		
		4,00,659												4,00,659								Multan	215	S. by W.	Ditto and water		Ditto		
		2,41,982												2,41,982								Amritsar	155	S. E.	Ditto and rail		Ditto		
		1,76,504												1,76,504								Hoshiarpur	259	S. E.	Kachha road		Ditto		
		21,859												21,859								Firozpur	168	S. E. by S.	Ditto		Ditto		
		16,561												16,561								Jamnoo	57	N. E.	Ditto		Ditto		
		26,750												26,750								Cashmere	254	N.	Ditto		Ditto		
		12,783												12,783								Ambala	228	S. E.	Ditto and rail		Ditto		
		19,371												19,371								Ludhiana	139	S. E. by E.	Ditto		Ditto		
		900												900								Lahor	110	S. E.	Kachha		Ditto		
		25,250												25,250								Ramra	111	N.	Ditto		Ditto		
		2,672												2,672								Jhung	178	S. W. by W.	Ditto and water		Ditto		
		2,455												2,455								Hoshiarpur	201	S. E. by E.	Ditto and rail		Ditto		
		4,805												4,805								Kangra	326	E. by S.	Ditto		Ditto		
		7,811												7,811								Pathia	199	S. E.	Ditto		Ditto		
		544												544								Jullundhur	191	S. E. by E.	Ditto		Ditto		
		1,955												1,955								Montgomery	150	S.	Kachha		Ditto		
		2,519												2,519								Delhi	468	E. by S.	Pucca and rail		Ditto		
		46												46								Warehoused	...	...	Kachha road		Ditto		
		4,155												4,155															
	Total	11,41,819												11,41,819															
	Sardi Depôt	40,934												40,934								Rawalpindi	92	N. by E.	Ditto		Bullocks, camels, donkeys, &c.		
		10												10								Jhelum	81	E.	Ditto		Ditto		
		89												89								Shahpur	30	S. by E.	Ditto		Ditto		
		66												66								Bhera	19	S. by E.	Ditto		Ditto		
		1,646												1,646								Ramra	131	N.	Ditto		Ditto		
		147												147								Lahor	139	S. by E.	Ditto		Ditto		
		6,264												6,264								Amritsar	143	S. by E.	Ditto and rail		Ditto		
		720												720								Firozpur	158	...	Ditto		Ditto		
		323												323								Patiala	205	E.	Ditto		Ditto		
		8,050												8,050								Warehoused	...	...	Kachha road		Ditto		
	Total	58,190												58,190															
	Wanda Depôt	113												113								Shillot	146	E.	Ditto		Bullocks, camels, donkeys, mules, boats, &c.		
		6,939												6,939								Shahpur	30	E.	Ditto		Ditto		
		1,857												1,857								Khooshab	59	E.	Ditto		Ditto		
		18,985												18,985								Jhung	104	S. W. by W	Ditto and water		Ditto		
		744												744								Bhera	26	W.	Kachha road		Ditto		
		140												140								Montgomery	120	S.	Ditto		Ditto		
		208												208								Mian Mugrath	208	S. W.	Ditto		Ditto		
		11,740												11,740								Multan	197	S. W. by W	Ditto and water		Ditto		
		479												479								Dera Is ma el Khan	260	W.	Kachha		Ditto		
		146												146								Lahor	139	E. by W.	Ditto		Ditto		
		46,607												46,607								Amritsar	191	E. by W.	Ditto and rail		Ditto		
		3,685												3,685								Firozpur	201	S. W.	Ditto		Ditto		
		8,326												8,326								Warehoused	...	...	Kachha road		Ditto		
	Total	99,593												99,593															
		99,810												99,810								Rawalpindi	130	E.	Ditto		Camels, mules, donkeys, &c.		
Kalabagh.	Kalabagh Depôt	2,779												2,779								Mianwargarh	126	S. W.	Water		Ditto		
		1,021												1,021								Isaca	65	W.	Kachha road		Ditto		
		411												411								Dera Is ma el Khan	80	S. W.	Ditto		Ditto		
		35,199												35,199								Bagara	140	N.	Water		Ditto		
		2,294												2,294								Warehoused	...	...	Kachha		Ditto		
	Total	84,777												84,777															
	Grand Total	13,84,679												13,84,679															

No. IV.

PART I.—STATEMENT SHOWING THE COURSE OF THE SALT TRADE AND THE QUANTITY WHICH CROSSED EACH SECTION OF THE INLAND CUSTOMS LINE DURING THE YEAR 1873-74.—(continued).

Name of port.	Description and quantity of salt which passed each port.													Name of salt pans from which shipped.	From port.		Nature of communication.	Description of carriage.	Average cost of carriage in ton.	Nature of route by which the salt entered the Inland Customs line after leaving the shore	From port.		Nature of communication.	Description of carriage.	Average cost of carriage per mile.	Remarks.
	Rock Salt.	Saltcake or Efflorpm.	Sulphate.	Saltpetre.	Saltcake.	Khaldy or Kakra.	Navapatta.	Dittoes.	Madras or Bantapa.	Pondicherry or Karaikal.	Calcutta Salt.	Other Salt.	Total.		Distance in Miles.	Direction.					Distance in Miles.	Direction.				
	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.													
Burma. Lambi ...												6	6													
Underoll ...												30	30													
Akhan ...												11	11	Khoryal	24	S. W.										
														Bonta ...	15	Do.	Kuchta ...	Camels ...	...	...	...	...	...	...	...	
														Sirba ...	19	S. E.										
Sahawala ...								2·2				172	174	Do.	20	S. W.	Kuchta road ...	Ditto ...	2 pie per mound per mile.	Villages below Sec. 4as on marts.	71	N.	Kuchta road ...	Ditto.	2 pie per mound per mile.	
														Bonta ...	19	N. E.										
Dirki ...								—				473	473	Sirsa ...	1	W.	Ditto ...	Ditto ...		Furnished ...	19	S.				
																				Burwala ...	51	S. E.	Ditto ...	Ditto.		
Jodhke ...								12·2				1,737	1,869	Ditto ...	14	W.	Ditto ...	Ditto ...	2 pie per mound per mile.	Furnished ...	19	S. E.	Ditto ...	Camels ...	1 pie per md. per mile.	
Shamu ...								10·7				197	207	Ditto ...	20	W.	Ditto ...	Ditto ...	1½ Ditto ...	Ditto ...	9	W.	Ditto ...	Ditto ...	½ ditto.	
Lakhi ...								8·8				8,276	8,284	Sultanpur	21	W.	Ditto ...	Ditto ...	1 anna ditto ...	Village on a hill town below line.	40	N.	Ditto ...	Ditto ...	1 pie ditto.	
Kori ...												91	17,084	Ditto ...	13	S.	A village track ...	Carts and camels	6 pies ditto...	Gohana ...	24	N. E.	Ditto ...	Carts and camels,	1¼ pie ditto.	
Hansi ...				2								2	4,817	Sirsawal Saharanpur	22	S. E.	Kuchta road ...	Ditto ...	2½ annas ditto, 3 annas ditto.	Hansi ...	7	W.	Ditto ...	Ditto ...	3 pie ditto. 4 annas ditto.	
															10	W.				Jahajpur ...	32	N. E.				
																				Panipat ...	70	N.			6 ,, ditto.	
Rhadakal ...				84								31,757	31,841	Ditto	15	S. E.	Ditto ...	Ditto ...	1½ annas ditto,	Sonpat ...	70	N.	...	...	8 ,, ditto.	
																				Karnal ...	13	N.	Ditto ...	Ditto ...	4 ,, ditto.	
Mahim ...				2,091								905,018	907,109	Sirsawal	10	S. W.	Ditto ...	Carts, camels, and donkies, &c.	½ pie per cart ...	Salarnagar ...	109	N. E.	Kuchta and Pucca	Ditto ...	½ pie ditto.	
																			1 ,, camel ...	Sonnit ...	70	N. E.			¾ ,, ditto.	
																			1½ ,, donkey,	Karnal ...	73	N. E.			1 ,, ditto.	
Bassein ...				2,231								19,706	21,937	Sambhar		(66)			10 annas & pies per mound.	Nagina ...						
														Didwana		173	S. W.	Ditto ...	Camels and carts	14 annas & pies ditto.	Gonana ...					
														Pideani		16				1 anna & pies do.,	Sangar ...					
																					Nagpat ...					
																					Sonnit ...					
Total ...	...	...	6,504	...	...	...	...	177,754	...	...	...	3,003	187,261													
Kalanor ...	...	...	30,404	...	...	...	...	71,991	...	...	...	4,153	124,597	Shirwal	17	S. W.	Ditto ...	Ditto ...	1 pie per mound per mile.	Hatras ...	141	E.	Kuchta road ...			
																				Bandi ...	254	S.E.				
																				Shahjahanpur,	297	S.E.	Kuchta and partly pucca ...	Carts and camels,	1 pie per mound by cart and ¼ pie by rail.	
																				Lucknow ...	363	S.E.				
																				Allahabad ...	409	S.E.				
																				Mirzapur ...	479	S.E.				
																				Cawnpore ...	331	N.E.				
Surt	...	20	142,150	...	...	...	...	86,177	...	...	...	9,028	234,975	Shirwal	20	S. W.	Ditto ...	Camels and carts,	1·70 of a pie per mile	Delhi ...	48	N.	Kuchta road ...	Carts and camels,	1·70 of a pie per mile.	
Jhajjar	...	...	11,305	2,749	...	...	...	1,274	...	...	...	72	21,374	Rewari	29	S. W.	Village road ...	Ditto ...	1½ pies per mile,	Ditto ...	38	N. E.	Village road ...	Ditto ...	2·01½ ditto.	
														Shirwal	25	W.			1½ ditto ...	Ditto ...	39	N. E.				
														Kolaijhar	2	S.			2½ ditto ...	Ditto ...	39	N. E.				
														Rewari	3	S.			2½ ditto ...	Ditto ...	39	N. E.				
Badli	...	...	8,018	68,873	...	...	...	1	...	...	...	...	87,332	Rewari	28	S. W.	Kuchta road ...	Ditto ...	1·23 pie per mound per mile.	Sahabjarpur ...	34	N. E.	Kuchta road ...	Cart ...	1·6 per mound per mile.	
														Sahajnagar	6	S. W.				Sahjanpur ...	34	N. E.		Ditto ...	2·0 ditto.	
Garhi Harsru ...	...	...	19,595	642,130	...	...	...	...	...	...	...	5	713,930	Rewari	25	W.	Railway and kutcha road.	Railway wagons and country carts.	—	Delhi ...	38	S.	Railway ...	Railway ...	52 per mile,	
														Sahajnagar	6	W.				Cawnpore ...	331	N. E.		Wagons ...	27½ ditto,	
																				Chhabrai ...	37	N. E.			27½ ditto.	
Bhondsi	...	...	2	...	...	...	...	3	...	...	...	9	14	Rewari	30	W.	Kuchta road ...	Carts ...	—	Hatras ...	137	E.			27½ ditto.	
														Sahajnagar	14	S. W.				Concealed in the neighbourhood of the line.						
														Bahi	16	S. W.										
Salani	...	...	13,534	...	338	...	...	...	...	...	...	...	13,872	Nak	13	S. W.	Ditto ...	Carts and camels	—	Faridabad ...	18	N. E.	Kuchta and pucca road.	Camels and donkies.		
														Rewari	36	S. W.	Ditto ...			Dujrol ...	70	E.				
Palwal	...	1	2,257	...	16,240	...	...	...	...	...	...	1	18,427	Nak	20	W.	Ditto ...	Ditto ...	—	Khanja ...	40	E.				
Hodal	...	122	2,421	...	11,710	...	...	...	...	...	...	...	14,253	Rewari	40	W.	Ditto ...	Ditto ...	—	Cawnpore ...	330	W. E.	Ditto ...	Carts and camels		
														Firozpur	27	W.	Ditto ...	Asses, carts and camels.	—	Jalgaon ...	170	W. E.	Pucca do. ...	Ditto ...		
														Nak	39	W.	Ditto ...			Hatras ...	40	E.	Ditto ...	Ditto ...		
Total ...	...	138	257,419	713,951	28,724	...	...	257,406	...	...	...	4,253	1,189,291													

No. IV.

PART I.—STATEMENT SHOWING IN COURSE OF THE SALT TRADE AND THE QUANTITY WHICH CROSSED EACH SECTION OF THE INLAND CUSTOMS LINE DURING THE YEAR 1873-74.—(*continued*).

Name of Division.	Name of port.	Description and quantity of salt which passed each post.													Name of salt pans from which the salt is supplied.	Passes cost.		Names of communications.	Description of carriage.	Average cost of carriage in Units.	Names of stations to which the salts passing the line on the several roads from the ports.	Passes cost.		Names of communications.	Description of carriage.	Average cost of carriage per mile.	Remarks.
		Black Salt.	Bombay or Bhaugar.	Sambhar.	Kallargal.	Sabarkhe.	Pachar or Kohat.	Sangrur.	Jhelum.	Multan or Jhelum.	Rochhar or Khewa.	Kalabagh Salt.	Other Sub.	Total.		Distance in miles.	Direction.					Distance in miles.	Direction.				
		Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.													
Sind.	East	—	—	479	—	2,551	—	—	—	—	—	—	—	3,031	Sub ...	21	W.	Kotcha road	Carts and camels,	1 anna 6 pice per mound.	Baroos	61	S. E.	Miles 21 pice.	Carts and camels.	3 rupees 8 annas per mile.	
															Bhaugar	30	W.	Ditto	Bullocks and pony carts.	2 annas per mound	Sheergarh	19	S.	Kotcha road	Carts and donkeys.	1 rupee 3 annas ditto.	
	Chowmota	—	—	45,757	—	32,552	—	—	—	—	—	—	—	80,276	Bhaugar	30	S. S. E.	Ditto	Carts and ponies,	2½ annas per mound	Baroos	16	S. E.	Ditto	Ditto	Ditto	
															Sub ...	30	W.	Pucca gantly	Carts	1 annas 3 pice do.	Baroos	183	S. E.	Pucca	Carts	3 annas.	
															Dung ...	10	S.	Kotcha	Do. and camels,	1 do. 4 do. do.	Shahjehanpur,	183	S. E.	Ditto	Ditto	3 annas ditto.	
																					Cawnpore	204	S. E.	Ditto	Ditto	Ditto	
																					Allahabad	401	S. E.	Ditto	Ditto	12 ditto.	
																					Surakhabad	157	S.	Ditto	Ditto	4 ditto.	
																					Fatehpur	102	S. E.	Ditto	Ditto	3 ditto.	
																					Bareilly	127	N. E.	Ditto	Ditto	4 ditto.	
	Sirsha	—	—	317,316	347	—	—	—	—	—	—	19	—	317,315	Ditto ...	18	W.	Pucca	Do. and camels,	1 anna 3 da. do.	Moradabad	211	N. E.	Ditto	Carts and camels.	4 pice ditto.	
															Kotcha ...	30	W.	Mixed 4 pucca and 14 kotcha.	Carts	1 anna 3 da. do.	Bareilly	127	N. E.	Ditto	Ditto	10 pice ditto.	
																					Muttra	85	N. E.	Ditto	Ditto	4 annas 6 pice ditto.	
	Tanai	—	—	66,878	24,659	—	—	—	—	—	—	31	—	116,201	Bhaugar	17	S.	Pucca	Camels and carts,	1 anna 6 da. do.	Saharanpur	340	N.	Ditto	Ditto	1 anna 3 pice ditto.	
	Zaurak	—	—	14,954	74	—	4,304	—	—	—	—	—	—	19,332	Bhaugar	30	S. S. W.	Kotcha	Carts	1 annas do.	Ambalah	94	N. E.	Ditto	Ditto	6 „ 9 „ ditto.	
															Bhaugar	14	S. W.	Ditto	Ditto	1 annas do.	Kalka	24	N. E.	Ditto	Ditto	14 pice ditto.	
															Sub ...	30	W.	Ditto	Ditto	1 annas do.	Barnaul	30	E.	Ditto	Carts	3 ditto.	
	Shahpur	—	—	259,247	169,681	—	—	—	—	—	—	32	—	459,277	Sambhar Lake	108	W.	Pucca and kotcha.	Carts and camels,	10 annas	Agra	30	E.	Ditto	Ditto	4 ditto.	
															Bhaugar	22	W.	Pucca	Do.	2 annas	Cawnpore	136	S. E.	Ditto	Ditto	6 annas.	
																					Farukhabad	142	S. E.	Ditto	Carts	4 ditto.	
																					Kasiraj	154	S. E.	Ditto	Bullocks	Ditto.	
																					Mainpuri	74	S. E.	Ditto	Ditto	3 ditto.	
																					Etawajni	74	S. E.	Ditto	Ditto	Ditto.	
																					Agra	7	E.	Ditto	Ditto	3 pice.	
	Kohota	—	—	338	7,741	—	—	—	—	—	2	3	6,952	10,036							Agra	6	N.	Ditto	Mixed road	Bullocks and bullocks.	6 ditto.
															Ditto	20	S. W.	Miles 20 metalled road.	Bullocks heads.	4 annas							
	Shorkot	—	—	833	—	—	—	—	—	—	—	—	—	833	Karnal	14	S. W.	Kotcha road	Bullocks	1annas 4 pice	Ditto	6	N.	Kotcha ditto	...	Ditto.	
															Bhaugar	80	W.	Ditto	Bullocks a n d horses.	4 annas	Ditto	19	N. W.	Ditto	Bullocks and carts	Ditto.	
	Bahadal	—	—	1,018	—	—	—	—	—	—	—	—	—	1,018	Ditto	70	S. W.	Miles 18 pucca 52 kotcha road.	Carts and bullocks	—	—	—	—	—	—	—	
	Sirsi	—	—	279	—	—	—	—	—	—	—	—	—	279	Ditto	60	W.	Kotcha road	Camels and bullocks,	2 annas	Bahawalpur	160	S.	Ditto	Ditto	—	
	Bahawalpur State Railway.	—	—	163,674	145,038	—	—	—	—	—	—	—	—	308,712	Ditto	20	W.	Railway.	—	1 anna	Agra	—	—	Railway	—	—	
	Total	—	—	978,301	351,039	—	10,795	—	—	—	—	109	2	1,340,237													
Rajwarra.	Jaysamair	—	—	—	—	—	—	—	—	—	—	—	1	1	Garrasuk	16	S. W.	Village road	Bullocks and ponies.	14 annas per mile	No mart within 30m.						
	Jalush	—	—	—	2,171	—	—	—	—	—	—	—	3	2,174	Bhawal	12	S. W.	Ditto	Ditto	3 „ „	Jalasu	1	E.	Kotcha road	Carts and asses.	1½ per mound.	
	Kanch	—	—	—	2,543	—	—	—	—	—	—	—	1	2,544	Sadulgaon	12	W.	Shahda cart road	Carts and camels usually asses.	1½ „ „							
															Jhanda	62	N. W.	Village road	Carts and pack bullocks.	2 rupees 12 annas do., 2 rupees 12 annas do.	Kanch	½	E.	Village road	Carts and pack bullocks	None.	
	Lagwi	—	—	—	849	—	—	—	—	—	—	—	—	849							Ditto	½	E.	—	—	Ditto.	
															Lohari	13	W.	Village road	—	—	—	—	—	—	—	—	
															Sawaisar	10	W.	Kotcha road	—	—	—	—	—	—	—	—	
															Jhanai	40	S.	Metalled road	Bullocks	2 rupees 12 annas do.	—	—	—	—	—	—	
	Bibli	—	—	25	—	—	—	—	—	—	—	—	—	25	Ditto ...	16	S. W.	Kotcha road	Ditto	2 pice per mound	Calyl	20	E.	Metalled	Carts	1 anna 4 pice per mound.	
	Chiyana	—	—	2,744	—	—	—	—	—	—	—	1	—	2,745	Ditto ...	18	S. W.	Kotcha road and ponies	Carts, ponies, and pack bullocks	3 pice ditto	Syad Nagar	20	S. E.	Kotcha	Ditto	2 pice ditto.	
																					Gual	22	E.	Metalled	Ditto	3 annas 1 pie ditto.	
																					Garsaul	18	S. E.	Kotcha	Ditto	1 pice ditto.	
	Bangina	—	—	—	6,187	—	—	—	—	—	—	123	—	6,310	Ditto ...	16	S. W.	Kotcha road	Ditto	2 pice per ditto	Rind	44	S. E.	Ditto	Ditto	2 „ „ ditto.	
															Ditto ...	18	S. W.	Kotcha and ponies	Carts, ponies, and pack bullocks	3 „ ditto	Tarouli	72	S. E.	Ditto	Carts, pack bullocks and ponies.	3 „ „ ditto.	
	Jhandi	—	—	—	32,736	—	—	—	—	—	—	32	—	64,771	Ditto ...	9	W.	Ditto	Carts, bullocks, & bullocks.	2 pice ditto	Rasul	88	S. E.	Ditto	Carts, bullocks, ponies, and bullocks.	2 „ „ ditto.	
																					Gujarwal	88	S. E.	Ditto		2 „ „ ditto.	
																					Fatehpur	99	S. E.	Ditto		2 „ „ ditto.	
																					Tarouli	74	S. E.	Ditto		2 „ „ ditto.	
																					Mau	61	E.	Ditto		2 „ „ ditto.	
																					Fatehpur	52	E.	Rasulu and ponies	Bullocks and bullocks.	1½ „ ditto.	
																						78	E.	—	—	—	
	Rahim Yarkhan	—	—	—	15	—	—	—	—	—	—	—	—	15	Rasulu	8	S. W.	Kotcha road	Pack bullocks	Nothing	Sewara	78	E.	Ditto	—	1½ ditto.	
		—	—	—	1,254	—	—	—	—	—	—	—	—	1,254	Sabarni	278	W.	Sabarni track	Bullocks	1 pai per mound	Bahia	Obs Gone.					
															Shahdadal	100	W.	Ditto	Ditto	½a ditto	Tehra State	23	S.	Kotcha road	Bullocks	20 rupees ditto.	
															Harisa	14	W.	Ditto	Ditto	½d ditto	Ditto	28	S.	Sabarni track	Ditto	2a „ ditto.	
	Gurai	—	—	—	625	—	—	—	—	—	—	—	—	625	Jakhira	20	S. W.	Kotcha road	Ditto	1a ditto	Mohanna	28	S. E.	Ditto	Ditto	2a „ ditto.	
	Lashpur	—	—	—	5,515	—	—	—	—	—	—	—	—	5,515	Ditto ...	8	W.	Ditto	Ditto	2 pice ditto	Tehlian	21	S. E.	Ditto	Ditto	2a „ ditto.	
															Ditto ...	12	W. S.	Ditto	Ditto	2 pice ditto	Mihona	21	S. E.	Sabarni track	Ditto	2½ annas ditto.	
																			Carts and bullocks.								
	Gaura	—	—	—	651	—	—	—	—	—	—	—	—	651	Chanchara	12	W.	Ditto	Ditto	2 pice ditto	Lahgirpur	7	S. E.	Kotcha road	Bullocks & carts.	2 pice ditto.	
															Sarod	12	W.	Ditto	Ditto	2 „ ditto	Mihona	24	S.	Ditto	Ditto		
															Khoira	30	S. W.	Ditto	Ditto	1 „ ditto	Jahangirgarh	28	S.	Ditto	Ditto		
																					Mihona	28	S. E.	Ditto	Ditto	1 pie ditto	
	Total	—	—	10,171	—	—	—	—	—	—	—	33	—	10,205													

STATEMENT IV.—PART I.—(continued).

No. IV.

PART I.—STATEMENT SHOWING THE COURSE OF THE SALT TRADE AND THE QUANTITY WHICH CROSSED EACH SECTION OF THE INLAND CUSTOMS LINE DURING THE YEAR 1873-74.—(*continued*).

State of Division	Name of port.	Description and Quantity of salt which passed each port.													Name of salt mart from which the salt was imported.	From Port.		Nature of communication.	Description of carriage.	Average cost of carriage per mile.	Name of route by which the salt was carried from the port to the inland mart.	From Port.		Nature of communication.	Description of carriage.	Average cost of carriage per mile.	Remarks.
		Bonk Salt.	Sulambu or Sharpur.	Kuddum.	Balhargur.	Bulandun.	Bhadley or Kalsa.	Hamgurn.	Dulkoosa.	Nuddea or Kuchrul.	Tuddulea or Kumla.	Supposa Salt.	Mudia Salt.	Other Salt.	Total.		Distance in miles.	Direction.					Distance in miles.	Direction.				
		Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.												
Bauk	Shitkoora	—	—	10s	—	—	—	—	—	—	7,104	—	—	—	7,104	Khanal	53	S. W.	Jungle road	Bullocks	1½ pie per mile per mannd.	Mowaut	24	E. N.	Jungle	Bullocks	1½ pie per mile per mannd.	
	Bimbil	—	—	—	450	—	—	—	—	—	531	—	—	—	1,081	Dinte	104	W.	Ditto	Pack	3 annas 6 pies per mannd.	Dumoh	60	E.	Jungle and partly pucca road.	Pack Bullocks	12 annas ditto.	
	Sagar	—	—	3,627	—	—	—	—	—	—	78,147	—	—	—	82,274	Khoontea Pachhadra	31 600	N. W. W.	Ditto Ditto	Bullocks Ditto	4 annas ditto. 2½ pies ditto ...	Sewah Jubulpur	156 141	E. N. E. E.	Ditto Ditto	Bullocks Ditto	12 annas ditto. 9 annas ditto.	
																Nandner and Kurra Bunsur	250 40	N. W. N. W.	Ditto Ditto	Ditto Ditto	1½ annas ditto. 1 rupee 4 annas ditto.	Nursinghpur ... Dhoorh ...	70 ...	S. E. E.	Pucca Ditto	Ditto Ditto	4 annas ditto. 4 Annas 6 pies per mannd.	
	Tilli	—	—	424	—	—	—	—	—	—	130	—	—	—	554	Sahitgarh	57	N. W.	Part pucca and part kutcha.	Carts	2 rupees per cart or 10 mannds.	Chainpur	130	N. E.	Kutcha road	Cart	2 rupees per cart or 10 mannds.	
	Gurjhwat...	—	—	—	—	—	—	—	—	—	211	—	—	—	211	Salt comes from the depôt at Sambhur Merchant Warehouse.	39	N.	Metalled road ...	Pack cattle	4 annas, 9 pies per mannd.	Is observed for local consumption in the neighbourhood of the line.	...	...	...	...	...	
	Deori	—	—	—	—	—	—	—	—	—	3,313	—	—	—	3,313	Sugar	33	N.	Ditto	Ditto	1 anna 6 pies per mannd.	Narsinghpur ...	20	N.	Metalled	Pack cattle	1 anna per mannd per mile	
																Kooli	14	W.	Kumba	Ditto	Ditto ...	Deori ...	1	N.	Kutcha	Ditto	1 anna ditto.	
																						Mohanjpur ...	6	N.	Metalled	Ditto		
	Tendu Khera Sohk Khera	—	—	—	—	—	—	—	—	—	29 52	—	—	—	29 52	Udaipura	7	N.	Cart track	Carts and Bullocks.	Cart 1 anna 6 pies per mile & 6 d. bullock, 2 annas per mannd.	Sarabhara ...	—	—	Kutcha road	—	—	
	Umeriha ...	—	—	—	—	—	—	—	—	—	197	—	—	—	197	Chakir	4	W.	Ditto	Buffaloes	2 annas per md.	Umeriha ...	—	—	Ditto	—	—	
	Total	—	—	3,551	—	—	—	—	—	—	82,195	—	—	—	85,746													
Baraitch	Mewahkora	—	—	—	—	—	—	—	—	—	44	—	—	—	44	Baraili	14	N.	Kutcha road	Chiefly cattle; sometimes carts.	4 annas per md.	Sehhagar ...	6	N.	Kutcha road	Chiefly cattle occasionally carts.	9 pies per mannd. for the whole distance.	
	Patel	—	—	—	—	—	—	—	—	—	—	—	—	—	—	Bhurkuch	4	N. W.	Ditto	Ditto	1 anna ditto.	No salt came into this year from Bhurkuch, and the consumption was partly of Baraguru. It is no longer an emporium for sale.						
	Hoshangabad	—	—	—	—	—	382	—	—	—	41	—	—	—	401	Sohni	2	N. W.	By boat across the Nurbudda thence by road to town.	Boat porters and carts.	2 annas ditto ...	The whole of the salt is consumed in the town of Hoshangabad.						
	Harda	—	—	—	—	—	—	32,674	180,240	—	—	—	—	11	212,925	Ahmedabad	734	W.	Railway	Railway wagons,	1 rupee and 7 pies per mannd.	Jubulpur ...	200	E.	Railway	Railway wagons,	1a. 8f per mannd.	
																Cullian	332	W.	Ditto	Ditto	6 rupees 4 annas ditto.							
	Khandwa	—	—	—	—	—	—	19,691	—	—	—	—	—	316	19,617	Sirri Bunder	555	S. W.	Ditto	Ditto	15 annas 2 pies ditto.	*Nil.*						
																Cullian	113	S. W.	Ditto	Ditto	2 annas 10 pies ditto.							
	Burhanpur	—	—	—	—	—	2,278	—	—	—	—	—	—	93	2,469	Sirri Bunder Bunder ... Cullian	519 306 357	S. W. S. W. S. W.	Ditto Ditto Ditto	Ditto Ditto Ditto	27 rupees ditto. Ditto ... 28 rupees ditto.	The salt brought to Burhanpur, is consumed in the town and its vicinities a small portion finding its way to Asseerghr.						
	Total	—	—	—	—	—	57,145	180,240	—	—	83	—	—	493	242,937													
Nerbudda	Mulkapur, for Central Provinces	—	—	—	—	—	442,767	130	—	—	—	—	—	662	443,719	Sirri Bunder Cullian Khoonghara	307 374 4783	W. W N. W.	Rail road Ditto Ditto	Railway wagons, Ditto Ditto	2½ pies per ton per mile, Great Indian Peninsula Railway.	Burhanpur ...	22	E.	Rail and metalled road.	Railway wagons and carts.	2½ pies portion per mile by Great Indian Peninsula Railway, and 2 annas per mannd by cart.	
																						Khandwa Nagpur Kamptee Nawla Jubulpur Dhoa	136 297 297 171 379 1200	... ...	Ditto Ditto Ditto Ditto Ditto Ditto	... ...	Ditto Ditto Ditto Ditto Ditto Ditto	... ...
	Mulkapur, for Berar, ...	—	—	—	—	—	106,170	—	—	—	—	—	—	275	106,745	Cullian	374	W.	Ditto	Ditto	2 pies per ton per mile Great Indian Peninsular, Bombay, and Central India Railway.	Nilwanee	93	E.	Rail ...	Rail	2½ pies per ton per mile.	
																Sirri Bunder	307	W.	Ditto	Ditto		Khangaon	2200	E.	Ditto	Ditto		
	Total	—	—	—	—	—	548,077	130	—	—	—	—	—	1,437	700,664													

STATEMENT IV.—PART I.—(*concluded*).

No. IV.

PART I.—STATEMENT SHOWING THE COURSE OF THE SALT TRADE AND QUANTITY WHICH CROSSED EACH SECTION OF THE INLAND CUSTOMS LINE DURING THE YEAR 1875-74—(*concluded*).

Name of Division.	Name of port.	Description and quantity of salt which passed each port.													Kind of salt sent from which it is supplied.	From port.		Names of consolidations.	Description of carriage.	Average cost of carriage per mile.	Name of ports on which the salt mentioned in col. 1 is landed for sale.	From Port.		Names of consolidations.	Description of carriage.	Average cost of carriage per mile.	Remarks.
		Rock Salt.	Kalabâgh or Bhaṛîpur	Sambhar.	Pachbhadra	Sâmbhar.	Jhaṛiya or Kohat.	Mayo-pak.	Dilawar.	Mallia or Jhaṛiya.	Pachbhadra or Kohat.	Sultânpur Salt.	Other Salt.	Total.		Distance in miles.	Direction.					Distance in miles.	Direction.				
		Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.												
Lahore Division.	Lahore	—	—	—	—	—	—	—	—	200	—	—	—	200	Umritsar ...	11	S.	Village and kachcha weather road.	Headloads, carts with bullocks.	Nearly 2 pice per maund.	Stored and Warehoused for Inland consumption at Lahore.	17	E.				
															Kasur Kasr ...	30	S.		Pack bullocks ...	Nearly 1 anna 4 pice per maund.	Bâdoke ...						
	Dhanlatî ...	—	—	—	—	—	—	—	—	4,748	—	—	—	4,748	Nawapind ...	250	S.E.	Ditto ...	Ditto ...	Rs. 1-12 (Dhan,	Nawâgaon ...	42	N.W.	Village and kachcha weather road.	Pack bullocks ...	Nearly 2 pice per maund.	
															Parbatipur ...	300	S.E.	Ditto ...		„ 1-4 (Dhan,	Pakhî ...	48	N.W.				
																					Nawagaon ...	40	S.W.				
	Areng	—	—	—	—	—	—	—	—	20,588	—	—	—	20,588	Nawapind ...	250	S.E.	Banjara track or fair weather road.	Ditto ...	„ 1-12 (Dhan,	Nasipur ...	24	W.	Kachcha road.	Carts, Bullocks ...	2 annas 4 pice per maund.	
															Parbatipur ...	300	S.E.			„ 1-4 (Dhan,	Bahapur ...	24	N.		Pack bullocks ...	Nearly 1 pice per maund.	
																					Sirsagar ...	70	N.				
	Nuara	—	—	—	—	—	—	—	—	20,000	—	—	—	20,000	Nawapind ...	250	S.E.	Ditto ...	Ditto ...	„ 1-12 (Dhan,	Singah ...	24	N.	Fair weather road.	Ditto ...	2 annas 4 pice per maund.	
															Parbatipur ...	300				„ 1-4 (Dhan,	Bahapur ...	70	N.	...	...	1 pice.	
	Nuta	—	—	—	—	—	—	—	—	23,000	—	—	—	23,000	Nawapind ...	250	S.E.	Ditto ...	Ditto ...	„ 1-12 (Dhan,	Sarsarah ...	22	N.E.	Village kachcha and fair weather road.	Ditto ...	2 annas 4 pice per mile.	
															Gaojan ...	274	S.E.	Ditto ...	Ditto ...	„ 1-4 (Dhan,	Nawanpind ...	20	N.				
															Bahapur ...	300	S.E.	Ditto ...	Ditto ...	„ 1-8 (Dhan,	Kotwala ...	30	N.W.				
	Chunarpalli ...	—	—	—	—	—	—	—	—	272	—	—	—	272	Nawapind ...	250	S.E.	Ditto ...	Ditto ...	For villages exempted from village adjacent.	1-12 (Dhan,	...	...	...	Bullocks ...	...	
															Gaojan ...	274	S.E.	Ditto ...	Ditto ...		1-4 (Dhan,						
															Bahapur ...	300	S.E.	Ditto ...	Ditto ...		1-8 (Dhan,						
	Bargalî	—	—	—	—	—	—	—	—	6,881	—	—	—	6,881	Nawapind ...	250	S.	Ditto ...	Ditto ...	Nearly estimated cost Rs. 1-8 to Rs. 1-12.	Bangarh ...	28	N.	Ditto	Pack bullocks ...	River bed Pinjore's own bullocks.	
															Gaojan ...	274	S.	Ditto ...	Ditto ...		Tarauli ...	18	N.				
															Bahapur ...	270	S.	Ditto ...	Ditto ...		Chandarpur ...	50	N.				
	Udaipur	—	—	—	—	—	—	—	—	19,132	—	—	207	19,339	Kotla	200	E.	River Sukanadhî. Kuccha road or natural earth.	Ditto and boats ...	From Rs. 1-12-0 to Rs. 2-4-0 and Rs. 2-8-0	Sambalpur ...	14	N.	Kuccha road ...	Carts, pack bullocks.	1 pie per mile.	
															Gaojan ...	270	S.				Bangarh ...	28	N.				
															Bahapur ...	300	S.										
	Total ...	—	—	—	—	—	—	—	—	95,321	—	—	207	95,528													
	GRAND TOTAL ...	1,350,371	274,198	202,719	3,000	104,233	720,022	109,433	223,044	91,322	107,742	200	11,479	3,079,979													

ABSTRACT.

Part I.—Salt.

Province.	Division.	Rock Salt.	Balambha or Bhartpur	Sambhar.	Sultanpur.	Salambha.	Bombay or Kokan.	Didwana.	Madras or Banwar.	Pachbadra or Kanoia.	Baragara.	Saltpetre Salt.	Other Salt.	Total.	Remarks.
		Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	
Panjab ...	Shahpur ...	1,356,273	...	...	...	...	...	...	...	...	...	...	...	1,356,273	
	Hissar ...	...	...	6,384	...	...	...	177,594	...	...	...	...	3,903	187,881	
	Dehli ...	...	128	301,419	7,13,951	25,794	...	153,420	...	...	...	...	4,885	1,199,597	
	Total ...	1,356,273	128	307,803	713,951	25,794	...	331,014	...	...	...	...	8,788	2,743,751	
N.-W. Provinces,	Agra ...	...	976,201	261,568	...	78,765	...	...	...	...	...	100	3	1,316,637	
	Jhansi ...	...	...	78,171	...	...	...	...	...	15,382	...	...	39	93,592	
	Total ...	...	976,201	339,739	...	78,765	...	...	...	15,382	...	100	42	1,410,229	
Central Provinces.	Sagar ...	...	...	5,237	...	...	...	...	...	90,295	...	...	...	95,532	
	Hoshungabad, ...	...	...	...	...	...	53,145	...	...	85	189,305	...	402	242,937	
	Nagpur ...	...	...	...	...	...	442,707	...	...	...	150	...	862	443,719	
	Raipur ...	...	...	...	...	...	...	...	95,352	...	...	...	807	96,159	
	Total ...	...	...	5,237	...	...	495,852	...	95,352	90,380	189,455	...	2,071	878,347	
	Berar ...	...	...	...	...	...	256,170	...	...	...	...	...	575	256,745	
	Grand Total,	1,356,273	976,329	652,779	713,951	104,559	752,022	331,014	95,352	105,762	189,455	100	11,476	5,289,072	

No. IV.

PART II.—STATEMENT SHOWING THE COURSE OF THE SUGAR TRADE AND THE QUANTITY WHICH CROSSED EACH SECTION OF THE INLAND CUSTOMS LINE DURING THE YEAR 1873-74.

Name of Division.	Name of post.	Description and quantity of Sugar which passed each Post. — Highland. — Jaloudar Doab.	Highland. — Right bank of the Jumna.	Highland. — Ganges Doab.	Highland. — Left bank of the Ganges (Oudh's bound and Kanhpur Oudh).	Highland. — Mirs not Allocated.	Highland. — Miscellaneous sorts.	Highland. — Total.	Lowland. — Jaloudar Doab.	Lowland. — Right bank of the Jumna.	Lowland. — Ganges Doab.	Lowland. — Left bank of the Ganges (Kanhpur and Kanauj Oudh).	Lowland. — Mirs not Allocated.	Lowland. — Miscellaneous sorts.	Lowland. — Total.	Total Sugar.	Name of sugar mart from which the post is supplied.	From post. — Distance in miles.	From post. — Direction.	Nature of communication.	Description of carriage.	Average cost of carriage per bullock.	Name of mart above line to which the sugar passing at the post finds its way.	From post. — Distance in miles	From post. — Direction.	Nature of communication.	Description of carriage.	Average cost of carriage per maund.	Remarks.
		Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.												
Meerut.	Kulurkee ...	100	—	—	—	—	12	112	462	—	—	—	—	409	1,011	1,174	Amritsar ...	192	N. E.	Kutcha road ...	Camels ...	12 annas per bullock.	Dehra Ismail Khan.	20	S.	Water ...	Boats ...	2 annas per md.	
	Sukhur ...	252	252	—	42	—	—	546	1,171	879	—	—	—	—	1,950	2,679	Multan ...	110	S.	Ditto ...	Ditto ...	6 annas ditto ...	Ditto ...	16	S.	Kutcha road and river.	Camels and boats.	Ditto.	
																	Amritsar ...	333	E.	Ditto and rail.	Carts & rail ...	12 annas ditto ...	Calcutta ...	220	N. W.	Ditto ...	Ditto ...	2 Rs. per maund	
	Lohit ...	420	210	—	210	—	21	1,134	4,200	2,856	—	—	—	618	4,644	6,681	Jullundhur ...	204	N. E.	Ditto ...	Ditto ...	Ditto ...	Ditto ...	—	—	—	—	—	
																	Amritsar ...	333	E.	Ditto ...	Ditto ...	12 annas ditto ...							
																	Multan ...	75	S.	Kutcha road ...	Ditto ...	6 annas ditto ...							
	Dehra Dún Panah ...	168	—	—	—	—	441	609	1,659	—	—	—	—	3,451	5,110	5,719	Ditto ...	40	S. E.	Ditto ...	Ditto ...	1 pie ditto per mile.	Dehra Dún Panah.	40	Nil.	Kutcha road ...	Camels ...	1 pie per maund per mile.	
	Kurnáli ...	15,681	—	—	—	—	—	15,681	22,379	—	—	—	—	—	22,379	37,962	Ditto ...	84	S. SW.	Ditto ...	Ditto ...	3 annas 6 annas per maund.	Dehra Ghazi Khan.	14	W.	Kutcha road and river.	Ditto ...	3 annas per maund.	
	Bagrus ...	37,500	—	—	—	—	1,350	38,877	104,637	35	—	—	—	41,240	145,912	2,09,804	Ditto ...	83	N.	Ditto ...	Camels & donkies ...	2 annas per md.	Jalalpur ...	70	S.	Kutcha road ...	Ditto and donkies.	2 pice per maund per mile.	
																							Sukkur ...	172	E.	River ...	Country boats and steamers.	1 pie per maund per mile.	
																							Alipur ...	20	S.	Kutcha road ...	Camels and donkies.	2 pice ditto.	
	Dunlapur ...	—	—	—	—	—	2,463	2,463	—	—	—	—	—	5,619	5,619	8,082	Ditto ...	33	S. W.	Ditto ...	Ditto ...	4 annas ditto ...	Dunlapur ...	33	Nor E.	Ditto ...	Ditto ...	2 pice ditto.	
	Kurnapur ...	—	—	—	—	—	1,428	1,428	—	—	—	—	—	2,529	2,529	4,157	Amritsar ...	240	N. E.	Ditto ...	Ditto ...	6 annas ditto ...	Kurnapur ...	33	Nor E.	Ditto ...	Ditto ...	6 pice ditto.	
																	Multan ...	57	S. W.	Ditto & railway.	Rail ...								
	Sahsun ...	—	—	—	—	—	2,460	2,460	—	—	—	—	—	4,923	4,923	9,383	Amritsar ...	173	N. W.	Ditto ...	Ditto ...	9 annas per mile.	Sahsun Tibbi ...	33	Nor E.	Ditto ...	Ditto ...	—	
	Fak Pattan ...	—	—	1,110	—	—	—	1,110	—	—	2,214	—	—	—	2,214	3,324	Ditto ...	184	N. E.	Rail and kutcha road.	Rail and camels	1 pice per maund per mile.	Tibbi ...	24	W.	Kutcha road ...	Ditto ...	1 pie per maund per mile.	
	Shahanee ...	—	—	—	—	—	12	12	—	—	—	—	—	141	141	153	Firozpur ...	58	N. E.	Kutcha road ...	Camels & donkies ...	4 annas per md. 4 ditto ...	Villages in neighbourhood ...	up to 15 cos.	S.	Ditto ...	Ditto ...	Camels 3 annas, donkeys 2 annas.	
	Total ...	71,018	1,845	—	252	—	6,407	81,522	133,047	7,566	—	—	—	18,135	158,751	239,326													
Rohtak.	Fazilka ...	—	—	—	—	—	2,241	2,241	—	—	—	—	—	30,738	30,738	32,979	Jullundur Doab, Ferozepur ...	53	Due N.	Kutcha road ...	Carts, camels, & tattoos	6 pice per mile ...	Fazilka ...	1	S.	Kutcha road ...	Carts, camels, & tattoos	—	
	Malout ...	—	168	—	—	—	—	168	—	261	—	—	—	263	524	692	Kasrawala ...	8	N. E.	Ditto ...	Camels ...	1½ pice per maund per mile ...	Abohar ...	18	S.W.	Ditto ...	Camels	1½ pice per md. per mile.	
	Lambi ...	—	—	—	—	—	23	23	—	—	—	—	—	109	109	132	Shamsuke ...	23	E.	Ditto ...	Ditto ...	2 annas per md.	Bhattiana ...	33	S.	Ditto ...	Ditto ...	2 pice per md. per mile.	
	Dabwali ...	—	—	—	—	—	132	132	—	—	—	—	—	111	111	243	Ditto ...	21	W.	Ditto ...	Ditto ...	—	Chautala and neighbouring villages.	18	S. W.	Village road ...	Ditto ...	—	
	Odha ...	—	—	21	—	—	—	21	—	106	—	—	—	—	106	127	Talwandee ...	43	N. E.	Ditto ...	Ditto ...	6 pice per camel load ...	Ellenabad ...	24	S. W.	Kutcha road ...	Ditto ...	11 annas per camel load.	
	Sahewala ...	—	—	303	602	—	—	904	—	1,230	313	—	—	2,374	3,917	4,821	Jullundur ...	199	N.	Ditto ...	Ditto ...	2 pice per maund per mile.	Sirsa ...	10	S. E.	Ditto ...	Ditto ...	2 pice per md. per mile.	
																	Jungle ...	175	N.	...	...	...	Hansi Jodhpur ...	10	S. E.				
																	Bunkli ...	199	E.	...	...	...		300	S.				
	Dariá ...	—	—	3,111	1,122	—	—	1,233	—	9,241	4,839	—	—	4,939	18,991	24,009	Ditto ...	205	E.	Ditto ...	Carts & camels,	175 per maund...	Sirsa ...	7	W.	Ditto ...	Carts and camels.	1·75 per maund.	
																	Hoshiarpur ...	199	N.	Ditto ...	...	...	Ellenabad ...	33	S. W.				
	Jullika ...	—	—	19,833	1,228	—	209	15,270	—	43,810	—	—	—	538	44,348	59,618	Bhamli ...	145	E.	Kutcha & pucca	Ditto ...	1 pie ...	Sirsa ...	14	W.	Kutcha ...	Ditto ...	1½ pice per md. per mile.	
																	Gohana ...	109	E.	Kutcha ...	...	...							
																	Panipat ...	153	E.	Ditto ...	...	1 pie ...							
	Bhatta ...	—	—	—	—	—	69	69	—	—	—	—	—	314	314	383	Hissar ...	69	E.	Kutcha road ...	Camels ...	1 pie per maund per mile ...	Ditto ...	28	W.	Kutcha road ...	Camels ...	Ditto.	
																	Fatehabad ...	9	W.										
	Lahuia ...	—	—	—	—	—	132	132	—	—	—	—	—	498	498	630	Hissar ...	19	E.	Ditto ...	Ditto ...	1 anna per md.	Balenmund ...	12	W.	Ditto ...	Ditto ...	6 pice per md.	
																	Karnal ...	106	S. E.										
	Kasi ...	—	—	540	1,080	—	—	1,620	—	3,580	—	—	—	5,053	8,633	9,753	Shamli ...	90	N. E.	Ditto ...	Carts & camels,	3 annas per md.	Ditto ...	12	due S.	A village track.	Carts and camels.	1½ pice per md. per mile.	
																	Gohana ...	95	S. E.	...	...	...	...	...	...	...	...	...	
																	Karnal ...	75	N.	...	...	...	...	...	...	...	...	...	
	Hansi ...	—	—	975	—	—	—	975	—	1,765	—	—	—	1,765	3,740	4,715	Gohana ...	87	N. E.	Ditto ...	Ditto ...	4 annas ...	Bhiwani ...	25	S. E.	Kutcha road ...	Ditto ...	2½ annas.	
																	Panipat ...	70	E.	...	...	6 annas ...	Balchmund ...	38	W.	...	...	3 annas.	
																	Rohtak ...	1	W.	...	...	3 pice ...							
	Mundahal ...	—	—	1,748	968	—	—	2,716	—	4,300	2,601	—	—	6,301	9,617	12,333	Shamli ...	60	S.	Ditto ...	Ditto ...	2 annas per md. 4 ditto ...	Bhiwani ...	12	S. W.	Ditto ...	Ditto ...	1½ annas per mile.	
																	Karnal ...	73	N.										
	Mahim ...	—	—	2,054	31,305	7,060	—	2,214	43,614	—	73,726	4,507	—	—	8,243	86,013	132,727	Saharanpur ...	120	N. E.	Kutcha ...	Carts ...	1½ pice per maund per mile.	Ditto ...	16	N. W.	Ditto ...	Carts, &c. ...	1 pie per md. per mile.	
																	Shamli ...	60	N. E.	Ditto ...	Ditto ...	1½ pice per maund per mile.							
																	Gohana ...	90	N. E.	Ditto ...	Ditto ...	1 pie per maund per mile.							
	Rewana ...	—	—	—	—	—	6,963	6,963	—	—	—	—	—	34,776	34,776	41,740	Saharanpur ...	135	N. E.	Ditto ...	Carts & camels,	4 annas ...	Ditto ...	—	—	—	—	—	
																	Nagina ...	161	N. E.	Ditto ...	Ditto ...	10 annas ...							
																	Gohana ...	90	N. E.	Ditto ...	Ditto ...	8 annas 4 ditto ...							
																	Panipat ...	49	N. E.	Ditto ...	Ditto ...	3 ditto 4 ditto.							
																	Bagpat ...	80	N. E.	Ditto ...	Ditto ...	6 ditto ...							
																	Shamli ...	73	N. E.	Ditto ...	Ditto ...	6 ditto ...							
	Total ...	—	20,783	41,579	1,805	—	23,763	87,930	—	187,935	12,451	—	—	77,434	277,807	314,805													

No. IV.

PART II.—STATEMENT SHOWING THE COURSE OF THE SUGAR TRADE AND THE QUANTITY WHICH CROSSED EACH SECTION OF THE INLAND CUSTOMS LINE DURING THE YEAR 1873-74.—(continued).

Name of Division.	Name of Post.	Description and quantity of sugar which left each post: Refined. Jellalabad Distt.	Refined. Right bank of the Jumna.	Refined. Ganges Distt.	Refined. Left bank of the Ganges (Allahabad and Eastern Oudh.)	Refined. Marts below Allahabad.	Refined. Miscellaneous marts.	Refined. Total.	Unrefined. Jellalabad Distt.	Unrefined. Right bank of the Jumna.	Unrefined. Ganges Distt.	Unrefined. Left bank of the Ganges (Allahabad and Eastern Oudh.)	Unrefined. Marts below Allahabad.	Unrefined. Miscellaneous marts.	Unrefined. Total.	Total Sugar.	Name of sugar marts below the line from which the Post is supplied.	From Post. Distance in miles.	From Post. Direction.	Nature of communication.	Description of carriage.	Average cost of carriage in Rs.	Name of marts above the line to which the sugar coming at this post finds its way.	From Post. Distance in miles.	From Post. Direction.	Nature of communication.	Description of carriage.	Average cost of carriage per maund.	Remarks.
		Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.												
Kalpee Division.	Kalpee	...	17,967	85,169	...	...	...	93,136	...	17,268	146,923	...	...	30,068	5,20,259	313,314	Kantul	20	N.	Kutcha road ...	Carts & camels	1 pie per maund	Bhewani	20	S. W.	Kutcha road ...	Carts & camels.	1 anna 6 pies per maund ...
																	Sirsoli	10	N.	Ditto ...	Ditto ...								
																	Haripur	30	N.	Ditto ...	Ditto ...								
																	Serpur	44	N.	Ditto ...	Ditto ...								
																	Sahsenagar	15	N.	Ditto ...	Boil ...								
																	Shahjahanpur	214	N.	Ditto ...	Ditto ...								
	Bari	...	61,131	106,548	...	...	8,447	186,126	...	5,855	85,305	...	...	26,121	1,17,076	317,202	Dehli	42	S.	Ditto ...	Carts & camels	1 pie per maund per mile ...	Bhewani & local consumption in the vicinity of the line ...	30	S. W.	Ditto ...	Ditto ...	7·19 of a pie per maund.
																	Mirzapur	120	E.	Kutcha & pucca road ...	Ditto ...								
																	Chandaul	120	N. E.	Ditto ...	Ditto ...								
																	Bareilly	150	E.	Ditto ...	Ditto ...								
																	Dighpai	43	S. E.	Ditto ...	Ditto ...								
																	Dhurmpur	120	E.	Ditto ...	Ditto ...								
																	Saglia	150	N. E.	Ditto ...	Ditto ...								
	Jhanjhr	...	...	25,178	...	...	12,457	38,013	...	...	87,896	...	...	43,851	1,30,747	168,760	Dharwan	120	E.	Village road ...	Ditto ...	1 pie ...	Rewari ...	30	S.	Village road ...	Ditto ...	0·225
																	Dankaur	40	N. E.	Ditto ...	Ditto ...	0·67 ...	Kasoul ...	60	S.	Ditto ...	Ditto ...	0·25
																	Sikandi	60	N.	Ditto ...	Ditto ...	0·375 ...							
																	Pukhta	200	N. E.	Ditto ...	Ditto ...	1·875 ...							
																	Chandaus	100	N. E.	Ditto ...	Ditto ...	0·94 ...							
																	Bareli	200	N. E.	Ditto ...	Ditto ...	1·25 ...							
																	Dehli	50	S.	Ditto ...	Ditto ...	0·375 ...							
	Dadri	...	...	1,219	10,573	...	...	934	14,726	...	3,007	42,956	...	...	3,542	49,504	64,230	Rohtakland	100	E.	Kutcha & metalled road	Carts ...	0·94 pie per mile.	Farukhagar ...	8	S.	Kutcha road ...	Carts ...	1·87 pie per md. per mile.
																	Ganges Bank	100	E.		Ditto ...	0·72 pie per maund							
																	Vicinity of Jumna Canal	80	N.	Kutcha road ...	Ditto ...	1 pie per maund per mile ...							
	Garhi Harsaru	...	...	42,067	10,119	...	...	3,810	55,496	...	4,326	11,205	...	...	1,438	16,969	69,464	Meerut	45	N.	Railway, kutcha & pucca road	Railway wagons	1 anna 11 pies ...							
																	Dehli	20	E.	Ditto ...	Ditto ...	8 pies ...	Rewari ...	25	W.	Railway ...	Railway wagons.	·72 per maund per mile.
																	Baghpat	40	N.	Kutcha road ...	Carts ...	1 anna 8 pies ...							
																	Shahdarapur	300	N.	Rail ...	Railway wagons	2 annas 11 pies ...	Farrukhagar ...	6	W.	Ditto ...	Ditto ...	—66 dittn.
																	Khakreli	40	N.	Ditto ...	Ditto ...	2 annas 4 pies ...							
	Bhondsi	...	...	5,137	...	...	234	5,371	...	...	37,904	...	...	1,260	39,164	44,537	Baghpat	30	N.	Kutcha road ...	Camels ...	1 pie per maund.	Nuh ...	18	S. E.	Kutcha road ...	Camels, &c. ...	1 pie per md.
	Sohani	...	...	3,073	...	...	...	3,073	...	...	5,510	...	...	...	5,510	8,583	Chandaus	111	E.	Partly kutcha & partly pucca.	Carts ...	12 annas per md.	Sonah ...	5	W.	Ditto ...	Ditto ...	1 anna per md.
																	Baghpat	75	N. W.		Ditto ...	3 annas do. ...	Nob ...	14	S. W.	Ditto ...	Ditto ...	24 dittn.
	Palwal	...	...	39,800	...	...	1,420	40,220	...	...	76,710	...	...	2,685	79,395	119,747	Dhanaura	30	N. E.	Ditto ...	Ditto ...	1 pie per maund.	Alwar ...	22	W.	Ditto ...	Ditto ...	2 pie per md.
																							Rajgarh ...	60	W.	Ditto ...	Ditto ...	2·5 ditto.
																	Baghpat	57	C. W.	Ditto ...	Ditto ...	1 pie do. ...	Bundia ...	130	W.	Ditto ...	Ditto ...	1·79 ditto.
																							Nuh ...	30	W.	Ditto ...	Ditto ...	75 ditto.
	Hodal	...	...	6,706	...	...	...	6,706	...	...	9,809	...	...	...	9,809	16,515	Firozpur	37	N.	Ditto ...	Ditto ...	2 annas 4 pies do.	Dahra ...	100	S.	Ditto ...	Ditto ...	6 as. ditto
																	Pundrawal	11	N.	Ditto ...	Ditto ...	annas do.	Baghpat ...	90	S. E.	Ditto ...	Ditto ...	5 as. ditto.
	Total	...	...	191,594	287,159	...	...	94,072	443,825	...	76,314	808,189	...	...	99,009	973,506	1,417,330												
	Kosi	...	...	...	11,565	4,813	2,502	...	18,514	...	...	13,015	3,376	...	...	16,391	34,905	Dhanaura	100	N. E.	Kutcha road ...	Carts ...	2 annas per md.	Bhartpur ...	60	S.	Kutcha road ...	Carts ...	2 annas.
																		Hapur	90	N.	Ditto ...	Ditto ...	3 to 4 annas do.	Dhaul ...	30	S.	Ditto ...	Ditto ...	Ditto.
																	From Mirapur to Agra and thence to Kosi ...												
	Chaumuha	...	...	2,564	5,999	133	...	...	7,697	...	1,555	3,113	6,324	...	...	12,992	19,689	Mattra	18	E.	Pucca road ...	Carts & ponies	6 pies do.	Sahar ...	8	W.	Ditto ...	Ditto ...	6 pies.
																		Hatras	39	S. E.	Ditto ...	Carts ...	2 annas 6 pies do.	Khara ...	37	W.	Ditto ...	Ditto ...	1 anna.
																		Sasnisalpur	170	S. E.	Ditto ...	Ditto ...	14 annas do.	Firozpur ...	72	W.	Ditto ...	Ditto ...	3 annas.
																		Phulera	224	S. E.	Pucca kutcha road ...	Carts & camels.	12 annas and 18 annas 6 pies do.	Alwar ...	102	W.	Ditto ...	Ditto ...	3 annas.
	Sitsiha	...	...	182	14,261	14,264	...	...	12,222	...	1,977	23,223	26,490	...	...	54,729	63,951	Mattra	3	N. E.	Pucca road ...	Ditto ...	6 pies do.	Arang ...	6	W.	Pucca road ...	Carts ...	2 pies.
																		Hatras	20	N. E.	Ditto ...	Ditto ...	2 annas 3 pies do.	Gurdhilan ...	10	W.	Ditto ...	Ditto ...	10 dittn.
																		Kanjauli	80	S. E.	Ditto ...	Carts ...	3 annas 10 pies do.	Jaisg ...	18	W.	Ditto ...	Ditto ...	1 anna 8 pies.
																		Dandli	170	N. E.	Ditto ...	Carts & camels.	12 annas do.							
																		Sasnisalpur	190	N. E.	Ditto ...	Ditto ...	14 annas do.							
																		Phulera	225	N.	Ditto ...	Carts ...	14 annas 6 pies do.							
																		Tilhara	150	S.	Ditto ...	Ditto ...	8 annas do.							
Agra Division.	Tarsi	...	...	1,221	20,992	8,655	...	...	30,870	...	2,206	70,993	10,240	...	...	83,337	114,208	Hassee	34	S. E.	Ditto ...	Camels & carts.	2 annas 6 pies do.	Bhartpur ...	18	S.	Ditto ...	Camels & carts.	1 anna 6 ditto.
	Farah	...	...	3,218	...	...	...	...	3,218	...	4,525	...	...	...	...	4,525	7,743	Agra	20	E.	Pucca road ...	Carts ...	1 anna per maund.	Sukhi Gobardhan ...	14	W.	Kutcha road ...	Carts ...	1 anna ditto.
																								20	W.	Ditto ...	Ditto ...	1 anna 6 pies do.
	Bichpuri	...	...	97,887	...	...	...	...	97,887	...	...	...	...	...	...	...	97,887	Dhaua	7	E.	Ditto ...	Carts, camels, and donkies.	6 annas ditto ...	Bhartpur ...	24	W.	Pucca road ...	Carts, camels, and donkies.	2 annas per mile.
																							Jaipur ...	154	W.	Ditto & kutcha.	Ditto ...	13 annas do.
	Kakuba	...	...	71,660	12,093	...	...	...	83,753	...	22,329	9,087	...	...	...	31,416	115,169	Ditto	6	N.	Metalled road.	Camels, carts, bullocks and asses.	6 pies ditto ...	Gwalior ...	76	S.	Metalled road.	Carts, camels, bullocks, and asses.	4 annas do.
	Dhaneri	...	...	1,899	...	...	...	...	1,899	...	1,691	...	...	...	...	1,691	3,590	Ditto	13	S. W.	Kutcha road ...	Bullocks ...	1 anna ditto ...	Ditto ...	66	S.	Kutcha road ...	Bullocks ...	4 annas do.
	Fatehabad	...	...	473	99	...	...	...	572	...	538	...	...	...	...	538	1,110	Ditto	71	S. W.	Pucca road ...	Camels & carts.	2 annas ditto ...	Dholpur ...	12	S. E.	Ditto ...	Ditto ...	1 anna do.
	Rah	...	...	...	...	2,706	...	...	2,706	...	...	...	...	...	25,784	25,784	28,490	Mirapur	220	S. E.	Train ...	Train ...	14 annas ...	Gwalior ...	62	S.	Ditto ...	Ditto ...	4 annas do.
																		Sirsagunj	20	S. E.	Kutcha road ...	Carts ...	10 ditto ...						
																		Jawasa Lagar	18	S. E.		Ditto ...	12 ditto ...						
	Sarsiul	...	...	...	?	...	...	?	...	...	...	...	...	...	2,200	2,200		Ditto	12	N.	Ditto ...	Bullocks ...	1 anna 3 pies do.	Bhind ...	16	S.	Ditto ...	Ditto ...	2 annas do.
	Carried forward ...		168,420	63,815	28,318	...	...	259,148	...	62,141	119,398	24,917	...	...	206,456	353,004												

No. IV.

PART II—STATEMENT SHOWING THE COURSE OF THE SUGAR TRADE AND THE QUANTITY WHICH CROSSED EACH SECTION OF THE INLAND CUSTOMS LINE DURING THE YEAR 1873-74—(continued).

Name of Division.	Name of post.	Description and quantity of sugar which passed each post.																From post.								From post.					Remarks.
		Refined.							*Unrefined.*									Name of route by which the sugar is supplied.	Distance in miles.	Direction.	Nature of communication.	Description of carriage.	Average cost of carriage per ton.	Name of route where line is crossed by which the sugar reaching at the post finds its way.	Distance in miles.	Direction.	Nature of communication.	Description of carriage.	Average cost of carriage per maund.	
		Jubbulpur Deals.	Right bank of the Jumna.	Gangoo Deals.	Left bank of the Ganges (Mokhlisgunj and Ramnuggur Deals).	Marts below Allahabad.	Miscellaneous marts.	Total.	Jubbulpur Deals.	Right bank of the Jumna.	Gangoo Deals.	Left bank of the Ganges (Mokhlisgunj and Eastern Deals.)	Marts below Allahabad.	Miscellaneous marts.	Total.	Total Sugar.															
		Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.															
Agra—(*concluded*).	Brought forward ...	—	168,100	59,514	10,331	—	—	237,945	—	80,147	170,936	91,917	—	—	343,000	580,945															
	Bharatpur ...	—	—	4,813	2,013	—	—	7,826	—	—	23,714	2,360	—	—	26,074	33,899	Gokapuri ...	120	N.	Pucca road ...	Carts ...	2 annas ...	Gwalior ...	68	S.	Kutcha road ...	Carts, bullocks, and camels.	4 annas.
																	Shahjahanpur Cawnpore.	121 48	S. E.	Ditto ... Rail and pucca road.	Ditto ... Rail and carts.	Ditto ... 2 annas ...	Ditto ... Ditto ...	68 40	S. S.	Ditto ... Ditto ...	Ditto ... Ditto ...	Ditto. Ditto.
																	Etawa ...	6	S.	Pucca road ...	Carts, bullocks and camels.	1 anna ...	Ditto ...	40	S.	Ditto ...	Ditto ...	Ditto.
	Chakrataga ...	—	—	—	79	—	—	79	—	—	—	4,110	—	—	4,110	4,189	Jukna ...	8	N. E.	Kutcha road ...	Bullocks and camels.	1 rupee 2 annas.	Pilibhit ...	16	S. W.	Foot path ...	Bullocks, head-loads.	Ditto.
	Rajputana State Railway.	—	2,449	—	—	—	—	2,449	—	6,000	—	—	—	—	6,000	8,449	Bharatpur ...	23	W.	Railway ...	—	2 annas								
	Total ...	—	170,549	64,327	12,423	2,013	—	249,312	—	86,147	194,650	98,387	—	—	379,184	628,496															
Jhansi.	Jagannagar ...	—	—	—	—	—	57	57	—	—	—	—	—	85	85	142	Phaprund ...	25	N. E.	Village road ...	Bullocks ...	4½ annas per md.,	No marts within limit.							
	Jalaun ...	—	—	138	356	—	—	494	—	230	1,320	—	—	337	1,887	2,381	Orpa ...	20	E.	Ditto ...	Ditto ...	4 Ditto ...								
	Kunch ...	—	—	2,102	2,102	—	—	4,204	—	9,363	2,021	80	—	—	11,467	15,671	Mallagarh ...	13	N. W.	Kutcha road ...	Carts ...	1¼ pie per md. ...	Cawnpore ...	83	E.	Pucca road ...	Carts ...	1½ pie per mile.
																	Calpi ...	41	N. E.	Kutcha and metalled road.	Pack bullocks, carts ...	1½ do. ...	Calpee ...	52	E.	Ditto ...	Ditto ...	Ditto.
																	Cawnpore ...	52	N. E.			1½ do. ...	Jhansi ...	83	N.-W.	Rail and pucca road.	Carts and pack bullocks ...	1·23 do.
																						2½ do. ...	Dattia ...	52	N.-W.	Metalled kutcha	Ditto ...	1·23 do.
	Ingwi ...	—	1,980	2,000	2,963	—	125	7,069	—	850	3,619	754	—	1,172	6,395	13,464	Calpi ...	40	E.	Metalled ...	Ditto ...	4 annas 3 pies per maund ...	Sompthur ...	16	N.	Village road ...	Ditto ...	2·18 do.
																	Cawnpore ...	92	E.	Ditto ...	Ditto ...	4 annas per md.,	Datteah ...	80	W.	Kutcha ...	Cart ...	7 annas 10 pies per mile.
																	Shahjahanpur ...	228	E.	Ditto ...	Ditto ...	4 annas 3 pies do.,	Jhansi ...	41	S.	Metalled ...	Ditto ...	2 annas 2 pies per mile.
	Erich ...	—	—	6	—	—	—	6	—	2,152	—	—	—	—	2,152	2,158	Barh ...	42	E.	Kutcha road ...	Carts, bullocks, and ponies.	1 pie per maund,	Datteah ...	46	S.-W.	Kachlis ...	Carts, bullocks and ponies.	5 pies do.
	Chirgaon ...	—	—	6	105	—	—	111	—	1,634	34	—	—	—	1,748	1,859	Cawnpore ...	111	N. E.	Pucca road ...	Carts, pack bullocks, and ponies.	Ditto ...	Bhandara ...	10	W.	Ditto ...	Carts, pack bullocks and ponies.	4 pies do.
																	Calpi ...	75	N. E.	Ditto ...	Ditto ...	5 pies per maund.	Jhansi ...	18	S.-W.	Kutcha paths,		5 pies do.
																	Kunch ...	24	N.	Pucca and kutcha.	Ditto ...							
																	Gursarai ...	26	E.	Kutcha road ...	Ditto ...	7 pies do. ...						
																	Sarh ...	44	E.	Ditto ...	Ditto ...	6 pies do. ...						
																	Tarrawli ...	13	E.	Ditto ...	Ditto ...	7 pies do. ...						
	Baragaon ...	—	—	30	—	—	10	40	—	—	—	—	—	2,281	2,281	2,321	Bast ...	49	N. E.	Ditto ...	Ditto ...	1½ pies do. ...	Ditto ...	9	S.-W.	Pucca, kutcha road.	Ditto ...	2½ pies do.
																	Gursarai ...	24	N. E.	Ditto ...	Ditto ...	2 pies do. ...	Pahar ...	4	N.-W.	Ditto ...	Ditto ...	4½ pies do.
																	Nowarra ...	6	N. E.	Ditto ...	Ditto ...	2 pies do. ...	Jaori Sulkowa ...	3	N.-W.	Ditto ...	Ditto ...	4 pies do.
																	Baragaon ...	8	E.	Ditto ...	Ditto ...	Ditto ...						
	Jhansi ...	—	—	2,743	2,672	28	2,003	7,449	—	8,893	90	—	—	—	8,773	14,221	Pahlehpur ...	310	N. E.	Kutcha and pucca.	Carts and bullocks.	1 pie per do. ...	Kota ...	160	W.	Ditto ...	Bullocks ...	2 pies do.
																	Cawnpore ...	140	N. E.	Pucca ...	Carts ...	Ditto ...	Jhansi ...	9	W.	Ditto ...	Carts, bullocks, and bullaboos.	2 pies do.
																	Nowari ...	36	E.	Kutcha and pucca.	Bullocks and bullaboos.	2½ pies per do. ...						
																	Pirthipur ...	23	E.	Ditto ...	Ditto ...							
	Bubina ...	—	—	—	340	—	—	340	—	130	—	—	—	130	130	470	Cawnpore ...	150	N. E.	Pucca ...	Carts and bullocks ...	1½ pies ditto ...	Kota ...	360	W.	Kutcha road ...	Carts, bullocks.	1½ pies per md.
																	Mugurpur ...	26	E.	Kutcha ...	Ditto ...	1 pie ditto ...	Barbwan ...	9	S. W.	Ditto ...	Ditto ...	1 pie ditto.
	Talbihat ...	—	—	—	106	—	—	106	—	—	—	—	—	195	195	301	Cawnpore ...	160	N. E.	Metalled, unmetalled ...	Carts ...	1 Re. per md. ...	Jhansi ...	8	S. W.	Ditto ...	Ditto ...	1·18 ditto.
																	Mahongarh ...	15	E.	Kutcha and half back road.	Bullocks ...	Re. 1½ ditto ...	Ditto ...	...	...	Ditto ...	Ditto ...	Ditto.
	Banai ...	—	—	—	—	—	—	—	—	474	—	—	—	—	474	474	Narwell ...	18	E.	Bullock track ...	Ditto ...	2 pies ditto ...	Jhansi ...	9	W.	Ditto ...	Ditto ...	2 pies ditto.
																	Bhyloni ...	9	E.	Ditto ...	Ditto ...	1½ ,, ditto ...						
																	Pirthipur ...	25	E.	Ditto ...	Ditto ...	2 ,, ditto ...						
																	Kaligaon ...	8	E.	Ditto ...	Ditto ...	1 ,, ditto ...						
	Lalatpur ...	—	—	—	301	—	13,126	13,427	—	—	—	—	—	2,097	2,097	15,524	Mirzapur ...	200	E. N. E.	Kutcha road ...	Bullocks and carts.	1½ ,, ditto ...	Kota Patan ...	420	S. W.	Ditto ...	Ditto ...	2 pies ditto.
																						1½ ,, ditto ...	Miscellaneous ...	420	S. W.	Ditto ...	Ditto ...	2 pies ditto.
																	Hathipur ...	200	E. N. E.	Ditto ...	Ditto ...	1½ ,, ditto ...						
																	Cawnpore ...	160	N. E.	Ditto ...	Ditto ...							
	Gora ...	—	—	—	341	—	—	341	—	2,568	—	—	—	—	2,568	2,915	Cawnpore ...	215	N. E.	Pucca ...	Carts and bullocks ...	1 ,, ditto ...	Shellaich ...	63	S.	Ditto ...	Carts and bullocks ...	1 pie ditto.
																						1 ,, ditto ...	Parsony ...	90	S. W.	Ditto ...		1 pie ditto.
																	Kunch ...	120	N.	Pucca Kutcha.	...	1 ,, ditto ...	Khoral ...	20	S. W.			
																	Mowrampur ...	50	N. E.	Kutcha ...	...	1 ,, ditto ...						
																	Tehrin ...	20	S. E.	Ditto ...	...	1 ,, ditto ...						
																	Mahroni ...	18	N. E.	Ditto ...	...	1 ,, ditto ...						
	Total ...	—	—	5,247	9,251	3,175	13,254	30,927	—	32,148	10,074	944	—	6,234	49,400	80,327															
Bundelkhand.	Malthone ...	—	—	—	—	—	—	107	—	—	—	—	—	1,600	1,600	1,707	Mahroni ...	24	E. N.	Jungle ...	Bullocks ...	1 rupee 4 annas per md. per mile	Khoral ...	24	W. S.	Jungle ...	Bullocks ...	1 rupee 4 annas per md. per mile
	Bandiri ...	—	—	—	—	—	16	16	—	—	—	—	47	—	47	63	Jabalpur and Sagar ...	120	S. E.	Kutcha jungle road ...	Pack bullocks.	1 rupee 8 annas per md.	Ditto ...	124	W.	Kutcha road ...	Pack bullocks.	3 annas 8 pies per md.
	Sagar Pil ...	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	Sagar ...	18	S.	...	...	2 annas 6 pies do.,	Puchora ...	21	W.	...	...	2 pies ditto.
	Tilla ...	—	—	—	—	—	6,663	6,663	—	—	—	—	35	—	35	6,698	Jabalpur ...	130	S. E.	Part kutcha and part pucca.	Carts ...	2 pies ditto ...	Bhopal ...	88	S. W.	Kutcha road ...	Carts ...	1½ pies ditto.
	Gurjhawar ...	—	—	—	—	—	2	2	—	—	—	—	—	—	—	2	Rahlee ...	11	E.	Carts track ...	Pack cattle ...	2 annas ditto ...	Kotlee ...	12	W.	Cart track ...	Pack cattle ...	2 pies ditto.
	Carried forward ...	—	—	—	—	6,663	187	6,781	—	—	—	—	72	1,635	1,672	8,485															

No. IV.

PART II.—STATEMENT SHOWING THE COURSE OF THE SUGAR TRADE AND THE QUANTITY WHICH CROSSED EACH SECTION OF THE INLAND CUSTOMS LINE DURING THE YEAR 1873-74—*(concluded)*.

Name of Division	Name of post	Description and quantity of Sugar which passed each post.														No. of sugar mart below 2nd P. or which the post is supplied.	From post.		Nature of communication.	Description of carriage.	Average cost of carriage per ton.	Name of mart where line to which the sugar crossing at the post finds its way.	From post.		Nature of communication.	Description of carriage	Average cost of carriage per mound.	Remarks.
		Refined.							*Unrefined.*																			
		Jubbulpur Distt.	Right bank of the Jumna.	Ganges Distt.	Left bank of the Ganges (Bahraich and Rowza Distt.)	Marts below Allahabad.	Miscellaneous marts.	Total.	Jubbulpur Distt.	Right bank of the Jumna.	Ganges Distt.	Left bank of the Ganges (Bahraich and Rowza Distt.)	Marts below Allahabad.	Miscellaneous marts.	Total.	Total Sugar.		Distance in miles.	Direction.					Distance in miles.	Direction.				
		Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.													
Rewah.	Brought forward ...	...	...	...	...	6,688	107	6,795	...	...	...	...	72	1,009	1,081	8,876													
	Dhori ...	...	...	...	...	...	17	17	...	...	...	...	...	...	...	17	Jubulpur ...	95	S. E.	Kutcha road ...	Bullocks ...	1 pie per mound.	Sohijpur ...	12	W.	Kutcha road ...	Bullocks ...	1 pie per md....	
	Tendukhera ...	...	...	...	...	10	...	10	...	...	...	...	...	...	...	10	Tendu Khera ...	61	E.	Ditto ...	Carts ...	1 pie ditto ...	Dhori ...	13	W.	Ditto ...	Cart ...	Ditto ...	
	Pohba ...	...	...	...	...	106	...	106	...	...	...	...	...	...	...	106	Sasaram ...	220	N. E.	Rail ...	Railway ...	14 annas 6 pies do.	Ditto ...	8	W.	Ditto ...	Cart, buffaloes, and ponies ...	3 pies ditto ...	
																	Gaduwara ...	2	E.	Kutcha road ...	Carts, buffaloes, and ponies ...	Carts 2 pies, do. Buffaloes and ponies, 1 anna per mound.	...	...	...	...	...	2 pies ditto ...	
	Sasahbora ...	...	...	...	...	324	...	324	...	...	...	...	...	...	...	324	Gaduwara ...	12	E.	Cart track ...	Cart, buffalo ...	1 anna 8 pies do. 2 annas 4 pies do.	Odeypura ...	9	N.	Cart track ...	Cart buffalo...	1 anna, 6 pies do.	
	Omreiha ...	...	...	...	...	...	47	47	...	...	...	...	...	...	...	47	Ben Khesi ...	16	S. E.	Ditto ...	Cart ...	3 pies ditto ...	Chatter ...	5	N. E.	Ditto ...	Buffaloe ...	2 annas 4 pies do.	
	Total ...	...	...	...	...	7,074	171	7,245	...	...	...	...	72	1,009	1,081	8,326													
Rewah.	Mawaikhera ...	...	...	...	...	2,326	...	2,326	...	...	...	...	...	...	...	2,326	Sohijpur ...	2	S.	Kutcha road ...	Chiefly carts; sometimes cattle ...	3 pies per md. ...	Bareilly ...	14	N.	Kutcha road ...	Chiefly carts, some times cattle ...	4 annas per md. for the whole distance ...	
	Pulai ...	...	...	...	...	88	...	88	...	...	...	...	...	...	...	88	Bahal ...	5	S.	Kutcha road ...	Carts & cattle,	3 annas per md....	Sherkutch ...	4	N. W.	Ditto ...	Carts & cattle,	1 anna per md.,	
	Hasbangahad ...	...	...	...	...	8,863	...	8,863	...	...	...	...	...	...	...	8,863	Jubulpur ...	163	E.	Railway w n d moulded road.	Railway waggons and carts.	7 annas 6 pies per mound.	Bhopal ...	45	N.	Ditto ...	Ditto ...	3 pies ditto...	
																	Mirzapur ...	441	N. E.	Ditto ...	Ditto ...	13 annas 3 pies per mound.							
	Sheopur ...	...	...	...	...	363	...	363	...	...	...	...	...	...	...	363	Sonat ...	12	E.	Cart track ...	Carts & ponies,	3 pies per md. ...	Shyamala ...	12	N.	Cart track ...	Carts ...	1 pie ditto ...	
	Harda ...	...	...	...	...	8,344	...	8,344	...	...	...	...	...	...	...	8,344	Mirzapur ...	477	N. E.	Railway ...	Railway waggons.	15 annas 6 pies per mound.	The greater portion of the sugar is consumed in the town of Harda, a small portion finding its way to Sundalpur and Ashta, beyond Sarbadi.						
	Khandwa ...	...	...	...	...	71,993	...	71,993	...	...	...	...	...	...	...	71,993	Ditto ...	849	N. E.	Ditto ...	Ditto ...	1 Rs. 2 annas per mound.	Indore ...	89	W.	Poona road ...	Ditto ...	1 anna 6 pies per mound...	
	Burhanpur ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	Ditto ...	903	N. E.	Ditto ...	Ditto ...	1 Rs. 4 annas per mound.	The sugar is consumed mostly in town of Burhanpur, a small portion finding its way to villages in the neighbourhood. All sugar enters Burhanpur by way of Surat, the town being situated below Ban, and hence the 3rd column is blank.						
	Total ...	...	...	...	...	91,977	...	91,977	...	...	...	...	...	...	...	91,977													
	Grand Total ...	71,013	214,433	163,868	23,130	116,206	10,069	1,031,675	135,047	309,359	272,316	67,641	72	247,104	1,453,939	2,485,609													

ABSTRACT.

Part II.—Sugar.

Province.	Division.	Refined.							Unrefined.							
		Jallandar Doab.	Right bank of the Jumna.	Ganges Doab.	Left bank of the Ganges (Rohilcund and Eastern Oudh.)	Marts below Allahabad.	Miscellaneous marts.	Total.	Jallandar Doab.	Right bank of the Jumna.	Ganges Doab.	Left bank of the Ganges (Rohilcund and Eastern Oudh.)	Marts below Allahabad.	Miscellaneous marts.	Total.	Grand Total.
		Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.
Panjab.	Multan ...	71,012	1,843	...	243	...	8,607	81,705	135,047	7,316	...	...	...	62,438	204,831	286,536
	Hissar ...	...	20,783	41,572	1,905	...	22,769	87,029	...	1,37,922	12,451	...	...	77,434	227,807	314,836
	Dehli ...	...	191,294	247,159	...	...	24,072	462,525	...	70,314	503,289	...	...	99,005	672,608	1,135,133
	Total ...	71,012	213,920	288,731	2,148	...	55,448	631,259	135,047	215,582	515,740	...	...	238,877	1,105,246	1,736,505
North-Western Provinces.	Agra ...	...	170,933	67,504	27,926	2,532	...	268,895	...	68,501	47,422	87,297	...	...	303,220	572,115
	Jhansi ...	...	6,567	9,201	2,122	13,668	384	31,942	...	25,146	10,074	344	...	6,624	42,188	74,130
	Total ...	...	177,500	76,705	30,048	16,200	384	300,837	...	93,647	157,496	87,641	...	6,624	345,408	646,245
Central Provinces.	Sagar ...	...	...	...	...	7,034	171	7,205	...	...	...	...	72	1,603	1,675	8,880
	Hoshangabad ...	...	...	...	...	91,972	...	91,972	...	...	...	...	...	...	...	91,972
	Raepur ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	Total ...	...	...	...	...	99,006	171	99,177	...	...	...	...	72	1,603	1,675	100,852
	Grand Total ...	71,012	391,420	365,436	32,196	115,206	56 003	1,031,273	135,047	30.,229	673,236	87,641	72	247,104	1,452,329	2,483,602

No. V.

Comparative Return of the number of persons captured, convicted, &c., during the years 1873-74 *and* 1872-73.

Divisions.		Year.	Total number of smugglers captured by the Department.	Released by Department.						Sent up for trial.	Acquitted.	Convicted.	Pending when report was submitted.	Percentage of conviction on number of persons sent up for trial, less those whose cases were still undecided.
				On payment of single duty, fine cases.	On payment of double duty, or in default or confiscation of salt.	Infirm persons, pregnant women, or minors.	On proof of ignorance or in advertance.	For want of proof.	Total.					
PANJAB.	SHAHPUR ...	1873-74	193	...	63	...	...	1	64	129	18	107	4	85·6
		1872-73	186	...	65	...	...	...	65	121	20	101	...	83·47
	MULTAN ...	1873-74	56	7	23	...	...	2	32	24	3	20	1	86·96
		1872-73	29	7	9	...	...	...	16	13	3	10	...	76·92
	HISSAR ...	1873-74	128	...	66	...	...	4	70	58	4	54	...	93·1
		1872-73	(a) 241	...	118	...	...	3	121	119	12	107	...	89·91
	DEHLI ...	1873-74	291	2	190	...	1	11	204	87	1	86	...	98·85
		1872-73	(b) 337	...	213	...	...	35	248	88	...	88	...	100·0
N.-W. PROVINCES.	AGRA ...	1873-74	(c) 573	...	285	...	3	6	294	278	7	271	...	97·48
		1872-73	429	...	191	...	...	6	197	232	7	225	...	96·98
	JHANSI ...	1873-74	1,123	...	646	202	29	4	881	242	4	238	...	98·34
		1872-73	733	...	386	152	22	3	563	170	18	152	...	89·41
CENTRAL PROVINCES.	SAGAR ...	1873-74	(d) 629	5	193	1	7	20	226	402	7	395	...	98·25
		1872-73	639	3	288	...	...	12	303	336	1	335	...	99·7
	HOSHANGABAD ...	1873-74	165	...	93	...	2	5	100	65	2	63	...	96·92
		1872-73	207	...	124	...	...	16	140	67	5	62	...	92·53
	NAGPUR ...	1873-74	200	4	103	...	...	80	187	13	...	13	...	100·0
		1872-73	107	15	38	...	...	29	82	25	...	25	...	100·0
	RAIPUR ...	1873-74	1,745	1,095	240	...	1	10	1,346	399	4	395	...	98·99
		1872-73	2,052	1,328	297	...	3	11	1,639	413	2	411	...	99·51
BERAR.	BERAR ...	1873-74	68	...	51	...	...	10	61	7	1	6	...	85·71
		1872-73	115	...	94	...	...	11	105	10	1	9	...	90·0
INTERNAL.	N.-W. PROVINCES ...	1873-74	(f) 945	...	...	22	1	129	152	775	36	684	55	95·0
		1872-73	1,051	...	...	19	2	195	216	(i) 835	89	745	1	89·33
	OUDH ...	1873-74	(g) 538	...	...	10	...	24	34	503	37	410	56	81 51
		1872-73	(h) 468	...	...	2	...	18	20	447	27	420	...	94·42
	GRAND TOTAL ...	1873-74	6,654	1,113	1,953	235	44	306	3,651	2,982	124	2,742	116	95·67
		1872-73	6,594	1,353	1,823	173	27	339	3,715	2,876	185	2,690	1	93·53

(a) One died. (b.) One died. (c.) Escaped one. (d.) Died one. (e.) Died one. (f.) 18 smugglers pending departmental investigation. (g.) One smuggler pending departmental investigation. (h.) One smuggler pending departmental investigation. (i.) Pending one. (l.) Including four smugglers punished with stripes.

No. VI.

Comparative detail of persons imprisoned and fined for breach of Customs Laws during the years 1873-74 *and* 1873-72.

Division.	Year.	Imprisoned in Default of payment of fines.								Paid fines.																	
		Number imprisoned for six months.	Ditto for and above three months.	Ditto ditto 2 ditto.	Ditto ditto 1 ditto.	Ditto ditto 15 days.	Ditto ditto 10 ditto.	Below 10 days.	Total number who underwent imprisonment.	Number who paid fines of Rs 250 and upwards.	Aggregate paid.	Above Rs. 100.	Aggregate paid.	Above Rs. 50 and up to Rs. 100.	Aggregate paid.	Above Rs. 30 and up to Rs. 50	Aggregate paid.	Above Rs. 20 and up to Rs. 30.	Aggregate paid.	Above Rs. 10 and up to Rs. 20	Aggregate paid.	Above Rs. 5 and up to Rs. 10.	Aggregate paid.	Up to Rs. 5.	Aggregate paid.	Total who paid fines.	Aggregate paid.	Average fines.
Shahpur	1873-74	1	1	...	4	2	1	...	9	...	...	1	200	1	100	3	131	18	454	36	552	20	163	19	65	98	1,665	16·19
	1872-73	...	...	...	...	...	...	...	...	...	...	...	...	...	...	10	375	17	460	28	355	39	235	7	28	101	1,453	14·38
Multan	1873-74	...	...	...	...	...	...	...	...	...	...	...	...	...	...	3	150	4	85	8	105	3	20	2	10	20	370	18·5
	1872-73	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1	40	2	55	6	80	...	...	1	5	10	180	18·0
Hissar	1873-74	7	19	2	8	1	...	1	38	...	...	1	150	4	240	4	125	3	70	2	20	2	10	...	...	16	615	38·44
	1872-73	5	16	5	16	2	...	...	44	...	...	...	...	...	...	5	160	8	165	27	289	20	106	3	4	63	724	11·49
Dehli	1873-74	21	1	4	7	6	...	...	39	...	...	...	...	2	160	4	190	19	500	12	220	9	87	1	1	47	1,158	24·64
	1872-73	...	2	...	25	5	3	...	35	...	...	...	...	...	...	1	40	2	50	34	413	15	84	1	4	53	591	11·15
Agra	1873-74	1	6	13	74	32	6	6	138	...	...	..	...	...	...	...	...	10	260	7	147	45	442	71	324	133	1,173	8·81
	1872-73	2	4	6	33	23	26	...	94	...	...	1	200	1	100	6	280	2	50	22	350	39	380	60	244	131	1,604	12·24
Jhansi	1873-74	53	14	2	2	17	4	1	93	...	...	1	250	5	480	5	240	10	255	33	632	39	409	52	244	145	2,510	17·31
	1872-73	...	9	2	37	8	5	8	69	...	...	...	...	3	150	1	30	5	105	29	307	25	133	20	24	83	749	9·02
Sagar	1873-74	...	14	39	71	54	5	29	212	...	...	...	...	1	60	9	435	10	260	41	674	67	558	55	239	183	2,226	12·16
	1872-73	...	24	57	39	24	14	...	158	...	...	...	...	...	...	1	50	9	222	36	558	66	559	65	250	177	1,639	9·26
Hoshangabad	1873-74	...	2	2	2	3	2	2	13	...	...	...	...	...	...	...	...	2	60	4	57	23	206	21	90	50	413	8·26
	1872-73	1	...	2	5	3	...	...	11	...	...	...	...	...	...	...	...	4	55	25	269	13	82	9	31	51	477	9·35
Nagpur	1873-74	...	...	..	...	1	...	...	1	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	12	21	12	21	1·75
	1872-73	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	9	100	...	...	16	37	25	137	5·48
Raipur	1873-74	...	...	...	2	10	4	44	60	...	...	...	...	...	...	1	35	1	22	11	140	32	176	290	631	335	1,004	3·00
	1872-73	...	...	...	...	2	9	..	11	...	...	...	...	3	210	...	...	...	...	8	177	28	200	361	1,175	400	1,762	4·40
Berar	1873-74	...	...	...	...	...	...	...	...	...	...	..	...	...	...	1	40	2	50	1	15	...	...	2	4	6	109	18·16
	1872-73	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	2	45	3	39	4	22	...	...	9	106	11·77
Internal N.-W. P.	1873-74	22	22	72	82	7	1	...	205	...	...	...	...	3	300	13	670	21	717	203	2,916	164	995	74	208	478	5,776	12·08
	1872-73	11	28	102	63	15	3	6	228	...	...	4	700	9	509	14	475	53	1,168	197	2,294	170	1,008	70	251	517	6,405	12·39
Oudh	1873-74	2	3	27	52	10	13	8	115	...	...	...	...	2	200	7	350	21	475	63	723	69	412	133	332	295	2,492	8·45
	1872-73	4	24	19	80	28	...	18	173	...	...	...	...	...	...	3	120	16	345	72	79	68	514	68	178	247	1,953	7·9
Grand Total,	1873-74	107	82	161	304	143	36	91	924	...	...	3	600	18	1,540	50	2,346	121	3,208	421	6,191	473	3,478	732	2,169	1,818	19,532	10·74
	1872-73	23	107	193	298	110	60	32	823	...	...	5	900	16	969	42	1,570	120	2,760	496	6,027	507	3,323	681	2,231	1,867	17,780	9·50

No. VII.

Comparative Return of the total quantity of goods confiscated, and on which double duty was levied during the years 1873-74 *and* 1872-73.

Divisions.	Year.	CONFISCATIONS.						Total value of confiscations.	DOUBLE DUTY.						Total of extra duty so levied.
		SALT.			SUGAR.				SALT.			SUGAR.			
		Cases.	Quantity.	Value.	Cases.	Quantity.	Value.		Cases.	Quantity.	Amount of extra duty so levied.	Cases.	Quantity.	Amount of extra duty so levied.	
		No.	Mds.	Rs.	No.	Mds.	Rs.	Rs.	No.	Mds.	Rs.	No.	Mds.	Rs.	Rs.
SHAHPUR ...	1873-74 ...	104	93·39	280·19	...	...	...	280·19	15	1·07	6·48	...	...	...	6·48
	1872-73 ...	113	103·63	310·90	...	...	...	310·90	9	·52	3·08	...	...	...	3·08
MULTAN ...	1873-74 ...	4	0·51	...	10	8·64	62·8	62·8	...	...	...	89	78·08	68·89	68·89
	1872-73 ...	3	0·26	...	3	4·18	31·83	31·83	...	...	...	30	40·63	153·73	153·73
HISSAR	1873-74 ...	171	586·70	2,052·53	1	54·75	222·75	2,275·28	43	5·15	30·83	39	186·23	247·19	278·02
	1872-73 ...	280	788·74	2,760·62	3	5·08	20·31	2,780·93	56	42·34	254·04	46	172·83	183·75	437·79
DEHLI	1873-74 ...	97	128·	593·	4	10·	56·	649·	72	492·	2,950·	210	615·	532·	3,482·
	1872-73 ...	135	279·57	1,124·13	13	47·92	247·31	1,371·44	57	115·45	692·81	235	735 67	1,064·87	1,757·68
AGRA	1873-74 ...	412	834·	2,474·	6	22·	35·	2,509·	161	661·	3,968·	249	505·	444·	4,412·
	1872-73 ...	311	628·97	2,069·19	4	2·45	20·06	2,089·25	174	1,102·25	6,614·	213	439·70	390·	7,004·
JHANSI	1873-74 ...	607	319·97	1,923·25	1	24	80·	2,003·25	172	11·5	69·39	65	253 37	196·17	265·56
	1872-73 ...	325	182·16	1,060·99	1	·60	3·19	1,064·18	99	16·33	98·20	85	151·36	152·44	250·64
SAGAR ...	1873-74 ...	364	582·	3,637·	...	...	...	3,637·	85	11·	66·	24	10·	14·	80·
	1872-73 ...	303	375·07	2,431·19	1	·35	4·56	2,435·75	100	7·08	48·	35	37·25	52·	100·
HOSHANGABAD ...	1873-74 ...	69	60·82	456·40	1	1·12	4·87	461·27	36	3·67	18 16	31	166·94	331·90	350·06
	1872-73 ...	67	107·	1,157·	1	1·	6·	1,163·	68	13·	64·	41	371·	743·	807·
NAGPUR ...	1873-74 ...	23	19·22	108·9	...	...	...	108·9	27	23·	93 16	...	...	...	93·16
	1872-73 ...	10	48·08	249·49	...	...	...	249·49	20	26·14	109 47	...	...	...	109·47
RAIPUR ...	1873-74 ...	300	911·	5,136	...	...	...	5,136·	134	76·	365·	...	...	...	365·
	1872-73 ...	297	940·82	5,523·13	...	...	...	5·523·13	151	119 6	577·62	1	·01	·19	577 81
BERAR ...	1873-74 ...	11	4·47	120·	...	...	...	120·	35	37·88	158 52	...	...	...	158·52
	1872-73 ...	18	18·69	83·34	...	...	...	83·34	38	27·96	111·84	...	...	...	111 84
GRAND TOTAL ...	1873-74 ...	2,162	3,540 08	16,781·27	23	120·51	461·42	17,242·69	780	1,322·27	7,725·54	707	1,814·62	1,834·15	9,559 69
	1872-73 ...	1,852	3,472 89	16,769·98	26	61·58	333·26	17,103·24	772	1,470·67	8,573·06	686	1,948·15	2,739·98	11,313 04

No. VIII.

Comparative Return of cases reported to Revenue Commissioner or otherwise disposed of during the years 1873-74 *and* 1872-73.

1. Division.		2.	3.	4.	5.	6.	7.	8.	9.	10.	11.	12.	13.	14.	15.	16.	17.	18.
		Description and quantity of goods seized.		*Grounds of seizure and detail of cases.*				*Cases ordered by Collector or Commissioner of Customs*			*Reported to Revenue Commissioner.*				*Orders of Collector.*			
		Salt.	Sugar.	Without rawanas.	In excess of rawanas.	Difference between goods and specification of rawanas, and goods taken to closed posts, &c.	Total number of cases of seizure.	For release.	For double duty.	Total number disposed of by Collector or Commissioner of Customs.	For release.	For confiscation.	For double duty.	Total number of cases reported to Revenue Commissioner.	Confirmed.	Modified.	Reversed.	Total number of cases decided by Revenue Commissioner.
PUNJAB. Shahpur	1873-74	95	...	119	...	...	119	30	15	45	...	74	...	74	74	...	...	74
	1872-73	104	...	122	...	...	122	39	9	48	...	74	...	74	73	1	...	74
Multan	1873-74	1	485	49	59	1	109	...	8	8	...	11	90	101	99	2	...	101
	1872-73	...	24	24	30	...	54	1	4	5	...	3	46	49	49	...	...	49
Hissar	1873-74	592	240	226	28	12	266	11	...	11	1	172	82	255	255	...	...	255
	1872-73	831	178	352	30	8	390	7	...	7	1	280	102	383	383	...	...	383
Dehli	1873-74	619	625	259	124	...	383	...	...	...	...	101	282	383	383	...	...	383
	1872-73	395	784	341	98	1	440	...	...	...	...	148	292	440	439	1	...	440
N.-W. P. Agra	1873-74	1,495	527	517	307	4	828	...	...	...	...	418	410	828	828	...	...	828
	1872-73	1,731	443	392	310	...	702	...	...	...	...	315	387	702	702	...	...	702
Jhansi	1873-74	331	277	785	63	...	848	3	...	3	...	608	237	845	845		...	845
	1872-73	346	225	539	103	...	642	2	...	2	...	414	226	640	639	1	...	640

No. VIII.

Comparative Return of cases reported to Revenue Commissioner or otherwise disposed of during the years 1873-74 *and* 1872-73.

1. Division.		2.	3.	4.	5.	6.	7.	8.	9.	10.	11.	12.	13.	14.	15.	16.	17.	18.
		Description and quantity of goods seized.		*Grounds of seizure and detail of cases.*				*Cases ordered by Collector or Commissioner of Customs.*			*Reported to Revenue Commissioner.*				*Orders of Collector.*			
		Salt.	Sugar.	Without rawanas.	In excess of rawanas.	Difference between goods and specification of rawannas, and goods taken to closed posts, &c.	Total number of cases of seizure.	For release.	For double duty.	Total number disposed of by Collector or Commissioner of Customs.	For release.	For confiscation.	For double duty.	Total number of cases reported to Revenue Commissioner.	Confirmed.	Modified.	Reversed.	Total number of cases decided by Revenue Commissioner.
CENTRAL PROVINCES. Sagar ...	1873-74	594	19	468	10	...	478	2	3	5	...	364	109	473	473	...	...	473
	1872-73	393	40	428	19	4	451	9	3	12	...	304	135	439	439	...	...	439
Hoshangabad ...	1873-74	77	384	132	28	2	(b) 162	8	...	8	...	73	80	(a) 153	(a) 137	...	...	137
	1872-73	129	373	152	27	...	179	2	...	2	...	68	109	177	177	...	...	177
Nagpur ...	1873-74	63	...	65	1	...	66	12	...	12	4	23	27	54	54	...	...	54
	1872-73	87	...	40	2	...	42	7	...	7	5	10	20	35	35	...	...	35
Raipur ...	1873-74	997	...	433	10	...	443	...	...	...	...	307	136	443	431	5	7	443
	1872-73	1,105	...	445	7	...	452	...	...	...	...	309	143	452	445	4	3	452
BERAR—Berar ...	1873-74	516	...	45	1	5	51	...	...	...	5	11	35	51	51	...	...	51
	1872-73	50	...	55	3	...	58	2	...	2	...	18	38	56	55	1	...	56
GRAND TOTAL ...	1873-74	5,380	2,557	3,098	631	24	3,753	66	26	92	10	2,162	1,488	3,660	3,630	7	7	3,644
	1872-73	5,171	2,067	2,890	629	13	3,532	69	15	85	6	1,943	1,498	3,447	3,436	8	8	3,447

(b) 1 pending. (a) 16 cases pending decision.

No. IX.

Statement showing the quantity of Salt sold at each of the Mandi Mines, during the official years 1871-72, 1872-73, *and* 1873-74.

Year.	Name of Mines.	Amount sold for consumption in British territory.					Amount sold for consumption in Native States.							Total amount of salt sold.
		Kangra.	Kulu.	Simla.	Hoshiarpur.	Total.	Mandi.	Suket.	Chamba.	Bilaspur.	Rampur Bishapur.	Other Native States.	Total	
		Mds. s.	Mds. s.	Mds. s.	Mds. s.	Mds. s.	Mds. s.	Mds. s.	Mds. s.	Mds. s.	Mds. s.	Mds. s.	Mds. s.	Mds. s.
1871-72.	Goma ...	53,911 24	2,887 24	64 32	360 0	57,224 0	9,190 8	114 32	371 8	23 0	40 32	... ...	9,740 0	66,964 0
	Drang ...	11,438 : 2	12,243 32	7,487 32	330 32	31,501 8	15,427 32	6,482 32	... ...	7,504 16	2,182 16	88 16	31,685 32	63,187 0
	Total ...	65,350 16	15,131 16	7,552 24	690 32	88,725 8	24,618 0	6,597 24	371 8	7,527 16	2,228 8	88 16	41,425 32	130,151 0
1872-73.	Goma ...	64,054 16	2,445 32	... ...	44 0	66,544 8	8,821 16	17 8	344 24	152 32	1 32	... ...	9,337 32	75,882 0
	Drang ...	13,275 16	14,622 8	11,062 24	129 0	39,089 8	12,545 32	5,486 0	... ...	5,107 32	668 0	54 0	23,861 24	62,950 32
	Total ...	77,329 32	17,068 0	11,062 24	173 0	105,633 16	21,367 8	5,503 8	344 24	5,260 24	669 32	54 0	33,199 16	138,832 32
1873-74.	Goma ...	40,007 24	1,751 8	... ...	82 24	41,841 16	9,346 24	41 0	154 8	0 24	... ...	... ...	9,542 16	51,383 32
	Drang ...	29,300 0	13,428 8	12,200 0	1,156 16	56,084 24	12,939 0	5,204 16	187 8	7,600 8	578 8	3 24	26,512 24	82,597 8
	Total ...	69,307 24	15,179 16	12,200 0	1,239 0	97,926 0	22,285 24	5,245 16	341 16	7,600 32	578 8	3 24	36,055 0	133,981 0

GOMA:
Dated the 16th April, 1874.

H. H. TREGEAR,
Officiating Inspector.

STATEMENT IX.

REPORT

ON

THE ADMINISTRATION

OF THE

Inland Customs Department

FOR THE

OFFICIAL YEAR

1874-75,

WITH

APPENDICES.

134343

ALLAHABAD:

NORTH-WESTERN PROVINCES GOVERNMENT PRESS.

1875.

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REPORT

ON

THE ADMINISTRATION

OF THE

INLAND CUSTOMS DEPARTMENT

FOR THE

OFFICIAL YEAR 1874-75.

INTRODUCTION.

STRENGTH AND REALIZATIONS OF THE DEPARTMENT.

THE following statement shows the strength of the Inland Customs Department, the number of miles of Customs line, the amount of goods on which duty was levied and the gross realizations of the year 1874-75 as compared with the previous year:—

Year.	Number of officers.	Number of men.	Miles of line.	Number of maunds of salt taxed.	Number of maunds of sugar taxed.	Gross realizations.
				Mds.	Mds.	Rs.
1873-74, ...	316	13,529	23,56½	58,94,027	24,93,014	1,68,71,581
1874-75, ...	274	11,796	16,02½	59,89,044	21,72,995	1,61,92,700
DIFFERENCE, ...	—42	—1,733	—754	+95,017	—3,20,019	—6,78,881

Fluctuations in strength of force and length of line explained.

In the early part of the year the Nágpur and Raipur Divisions of the line, 764 miles in length, were abolished. This measure caused a reduction of 46 officers and 1,749 men. One officer and one kotgasht were added to the Panjab Mines establishment owing to the creation of the Chak Nizám depôt at the terminus of the wire tramway from the Mayo mines. Three new officers, Sub-Assistant Patrols, with an orderly establishment of 15 men, were posted on that part of the Indus line, under the Collector of the Multán Division, to which sugar duties were recently extended. There is a nominal difference of 10 miles in the length of the Jhánsi Division of the line, due merely to a more accurate measurement. Although the line was actually reduced by 764 miles, the quantity of salt on which duty was levied was larger in 1874-75 than in the previous year. The falling off of the sugar exports across the line will be explained hereafter in detail. It accounts for a diminution of Rs. 1,94,189 in the gross realizations, the remaining decrease in which is entirely due to the lower rate of duty now levied on imports of salt from Bombay into the Central Provinces and Berar as will be subsequently explained. Further details of the differences between the two years will be found in Statement No. I. I may here mention that 38 miles of the Indus line, the Miánwali Sub-division, were transferred to the Collector of the Multán Division in the course of the year, and the duties on sugar extended to that sub-division.

Reasons for the falling off of the sugar exports and salt imports to be given further on.

Gross receipts and charges for the past four years epitomised.

2. In Statement No. II., will be found a complete detail of the receipts and charges for the past four years. The following table gives an epitome of the figures:—

Year.	Gross Receipts.					Charges.				Net receipts.	Percentage of charge on receipts.
	Salt.		Sugar duty.	Miscellaneous, fines, forfeitures, &c.	Total.	Establishments.	Excavation and manufacture.	Contingent and miscellaneous.	Total.		
	Duty.	Sale price.									
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
1871-72, ...	1,37,80,505	8,30,995	15,92,800	5,574	1,62,09,874	17,98,025	79,930	8,89,818	27,67,773	1,34,42,101	17·07
1872-73, ...	1,45,29,778	10,67,898	14,17,513	5,392	1,70,20,581	17,96,481	75,908	9,99,908	28,72,297	1,41,48,284	16·87
1873-74, ...	1,43,25,861	9,63,740	15,75,408	6,572	1,68,71,581	17,86,500	1,03,034	7,90,145	26,79,679	1,41,91,902	15·88
1874-75, ...	1,39,08,705	8,81,928	13,81,219	20,848	1,61,92,700	16,03,558	1,04,693	8,59,264	25,67,515	1,36,25,185	15·86

Under the head "Sale Price" are included the following items:—

1*st.*—The proceeds of the one-anna cess at the mines charged to the purchasers of salt as cost price in addition to duty. This amounted in 1874-75 to Rs. 82,773.

2*nd.*—The Hakímí cess or Government share of the produce of certain of the Sultánpur salt works being Rs. 55,643 in 1874-75.

3*rd.*—The receipts from the sale of salt at the Sambhar Lake, Rs. 7,01,185 in 1874-75.

4*th.*—The license fees collected by the Internal Branch; Rs. 42,327 in 1874-75.

The receipts on account of salt and sugar duties and the charges for collecting these.

3. Excluding these receipts, which are separate from duty, and the charges for excavation and works at the mines as well as the Sambhar Lake expenditure, we find the following were receipts on account of salt and sugar duties and miscellaneous items and the charges incurred in collecting those receipts:—

Year.	Salt and sugar duties, and miscellaneous receipts.	Charges incurred in realizing duties.	Percentage of charges on receipts.
	Rs.	Rs.	
1871-72, ...	1,53,78,800	18,35,485	11·93
1872-73, ...	1,59,52,594	18,54,317	11·62
1873-74, ...	1,59,07,692	18,28,501	11·49
1874-75, ...	1,53,10,772	16,77,752	10·95

The constantly diminishing percentage of charges to receipts is a satisfactory feature.

Salt imports, across the line from Bombay and Madras,

4. The following table shows the imports across the line from Bombay and Madras. Those from Bombay show a large increase. The abolition of the Raipur Division after the end of April

1874, set free from line duty all imports from Madras, so that the figures for 1874-75 refer to the imports of that month only:—

Year.	Imported from Bombay.		Imported from Madras.		Total imported.	
	Quantity.	Duty at Bombay.	Quantity.	Duty at Madras.	Quantity.	Duty.
	Mds.	Rs.	Mds.	Rs.	Mds.	Rs.
1871-72, ...	8,48,995	15,38,785	1,01,748	1,88,885	9,50,743	17,27,670
1872-73, ...	8,83,608	16,01,540	88,536	1,60,471	9,72,144	17,62,011
1873-74, ...	9,85,861	17,86,873	95,939	1,73,890	10,81,800	19,60,763
1874-75, ...	10,39,357	18,83,835	12,174	22,065	10,51,531	19,05,900

and reduction of duty since abolition of southern portion of line, noted.

Besides the loss to this department of Re. 1-13-0 per maund levied in Bombay and Madras on salt imported thence across the Customs Line, there has been a considerable diminution in the duty on salt imported from Bombay under the new system since the abolition of the southern portion of the line. This will be more fully explained. It is sufficient here to point out that the rate of duty was reduced from a fixed charge of Re. 1-3-0 per maund to an average of 9 annas 6 pies per maund. This has of course considerably affected the receipts.

The year 1874-75 was a very good one for salt imports, but a bad one for sugar exports.

5 Generally speaking, the year 1874-75 was a very good one for salt imports, but a bad one for sugar exports. The diminution in net receipts as compared with the previous year was Rs. 5,66,717, of which, as previously stated, Rs. 1,94,189 is due to a falling off in the sugar duties; of the remaining Rs. 3,72,519 about 1½ lakh will fall, I believe, on Berar, where the reduction of duty has been greatest, being 15 annas per maund. The loss to the British Government by the abolition of the southern Customs Line is thus reduced to a trifling sum, while salt has been much cheapened to the people in the greater portion of the Central Provinces.

Supply of duty paid salt to the country in rear of the line.

6. The supply of duty paid salt to the people in the rear of the Customs Line and the duty paid thereon is shown in the following table, which does not, however, include the duty paid in Bombay and Madras on salt imported thence. The quantity of salt imported from Bombay and the local duty thereon is known, and has been shown above in para. 4, but it is impossible to say how much salt has been imported from Madras into the Central Provinces since the line has been removed:—

	1871-72.		1872-73.		1873-74.		1874-75.	
	Quantity.	Duty.	Quantity.	Duty.	Quantity.	Duty.	Quantity.	Duty.
	Mds.	Rs.	Mds.	Rs.	Mds.	Rs.	Mds.	Rs.
Panjáb Mines (Sháhpur) Division.	12,67,535	38,02,605	13,66,494	40,99,480	13,70,509	41,11,527	13,24,363	39,73,090
Mandi, ...	88,725	55,453	1,05,633	66,021	97,926	61,204	1,03,823	64,890
Line (British), ...	35,78,352	94,58,596	37,42,374	98,92,969	37,12,781	96,37,555	37,48,920	95,63,386
„ (Berar), ...	2,48,945	2,95,642	2,35,997	2,80,274	2,53,743	3,01,327	2,93,388	95,845
Internal Branch, ...	19,861	62,669	32,659	1,02,289	40,165	1,24,645	34,329	1,07,698
Local Salt Works, ...	9,171	27,513	...	...	...	...	...	...
Total Inland Customs Department.	52,12,589	1,37,02,478	54,83,157	1,44,41,033	54,75,124	1,42,36,258	54,99,823	1,38,04,909
Bengal, ...	78,53,587	2,55,24,157	81,29,112	2,64,19,614	79,12,871	2,57,16,831	82,81,924	2,64,18,410
Grand Total, ...	1,30,66,176	3,92,26,635	1,36,12,269	4,08,60,647	1,33,87,995	3,99,53,089	1,37,81,747	4,02,23,319

FINANCIAL RESULTS.

GROSS REALIZATIONS.

By Branches.

7. The gross realizations of the Department divided amongst its different branches were as follows :—

	1871-72.	1872-73.	1873-74.	1874-75.
	Rs.	Rs.	Rs.	Rs.
Kohát, ...	78,027	88,746	89,603	1,03,796
Panjáb Mines (Sháhpur), ...	38,82,129	41,85,768	41,99,074	40,71,256
Mandi, ...	55,453	66,021	61,204	64,890
Line, ...	1,13,94,859	1,16,34,629	1,15,72,066	1,11,01,113
Internal Branch, ...	1,11,493	1,62,944	1,86,416	1,50,142
Local Salt Works, ...	28,738	...	...	...
Sámbhar, ...	6,59,135	8,82,473	7,63,218	7,01,503
Total, ...	1,62,09,874	1,70,20,581	1,68,71,581	1,61,92,700

By Governments.

Distributing these amongst the different Governments to which they are credited in the Budget, the figures are as follows :—

Year.	PANJAB.			N.-W. PROVINCES.			OUDH.	CENTRAL PROVINCES.	BERAR.	GOVERNMENT OF INDIA.	Total.
	Mines (Kohát, Sháhpur, Mandi).	Line.	Total.	Line.	Internal.	Total.	Internal.	Line.	Line.	Sámbhar.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1871-72, ...	40,15,609	49,31,105	89,46,714	48,03,754	99,156	49,02,910	41,075	13,64,317	2,95,723	6,59,135	1,62,09,874
1872-73, ...	43,40,535	47,93,313	91,33,848	52,18,581	1,43,966	53,62,547	18,978	13,42,404	2,80,331	8,82,473	1,70,20,581
1873-74, ...	43,49,881	53,78,584	97,28,465	45,05,809	1,64,426	46,70,235	21,990	13,86,308	3,01,365	7,63,218	1,68,71,581
1874-75, ...	42,39,942	50,82,810	93,22,752	50,26,335	1,33,582	51,59,917	16,560	8,85,121	1,06,847	7,01,503	1,61,92,700

CHARGES.

The charges similarly distributed are shown in the following tables :—

By Branches.

By Branches :—

	1871-72.	1872-73.	1873-74.	1874-75.
	Rs.	Rs.	Rs.	Rs.
Central Office, ...	78,637	80,489	77,278	77,760
Kohát, ...	27,557	27,014	28,062	27,310
Panjáb Mines (Sháhpur), ...	2,02,892	2,07,461	2,32,676	2,10,345
Mandi, ...	8,080	8,260	8,047	5,844
Line, ...	13,57,851	13,75,560	13,49,556	11,98,463
Internal Branch, ...	2,31,607	2,35,235	2,37,559	2,34,335
Local Salt Works, ...	423	...	...	...
Sámbhar, ...	8,60,726	9,38,278	7,46,501	8,13,458
Total, ...	27,67,773	28,72,297	26,79,679	25,67,515

CUSTOMS DEPARTMENT FOR THE OFFICIAL YEAR 1874-75.

By Governments :— *By Governments.*

Year.	Panjab.			North-Western Provinces.			Oudh.	Central Provinces.	Berar.	Government of India.			Grand Total.
	Mines (Kohat, Shahpur, and Mandi).	Line.	Total.	Line.	Internal Branch.	Total.	Internal Branch.	Line.	Line.	Sambhar.	Central Office.	Total.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1871-72, ...	2,38,529	4,79,439	7,17,968	3,99,497	1,67,136	5,66,633	64,894	3,97,416	81,499	3,60,726	78,637	9,39,363	27,67,773
1872-73, ...	2,42,735	4,96,719	7,39,454	4,01,287	1,68,286	5,69,573	66,949	3,95,915	81,639	9,38,278	80,489	10,18,767	28,72,297
1873-74, ...	2,68,785	4,85,503	7,54,288	3,96,223	1,70,397	5,66,620	67,162	3,87,319	80,511	7,46,501	77,278	8,23,779	26,79,679
1874-75, ...	2,43,499	4,93,265	7,36,764	4,08,564	1,68,301	5,76,865	66,034	2,83,840	12,794	8,13,458	77,760	8,91,218	25,67,515

The net revenue obtained by deducting charges from receipts was as follows :— NET REVENUE.

By Branches :— *By Branches.*

	1871-72.	1872-73.	1873-74.	1874-75.
	Rs.	Rs.	Rs.	Rs.
Kohat	50,470	61,732	61,541	76,486
Panjab Mines (Shahpur) ...	36,79,237	39,78,307	39,66,398	38,60,911
Mandi	47,373	57,761	53,157	59,046
Line	1,00,37,048	1,02,59,069	1,02,22,510	99,02,650
Internal Branch	—1,20,114	—72,291	—51,143	—84,193
Local Salt Works	28,315	...	...	...
Sambhar	—2,01,591	—55,805	16,717	—1,11,955
Total ...	1,35,20,738	1,42,28,773	1,42,69,180	1,37,02,945
Deduct Central Office charges	78,637	80,489	77,278	77,760
Total net Revenue ...	1,34,42,101	1,41,48,284	1,41,91,902	1,36,25,185

By Governments :— *By Governments.*

Year.	Panjab.			North-Western Provinces.			Oudh.	Central Provinces.	Berar.	Government of India.			Grand Total net Receipts.
	Mines (Kohat, Shahpur, and Mandi.)	Line.	Total.	Line.	Internal Branch.	Total.	Internal Branch.	Line.	Line.	Sambhar.	Central Office.	Total.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1871-72, ...	37,77,080	44,51,666	82,28,746	44,04,257	—67,980	43,36,277	—23,819	9,66,901	2,14,224	—2,01,591	—78,637	—2,80,228	1,34,42,101
1872-73, ...	40,97,800	42,96,594	83,94,394	48,17,294	—24,320	47,92,974	—47,971	9,46,489	1,98,693	—55,805	—80,489	—1,36,294	1,41,48,284
1873-74, ...	40,81,096	48,93,081	89,74,177	41,09,586	— 5,971	41,03,615	—45,172	9,98,989	2,20,854	16,717	—77,278	— 60,561	1,41,91,902
1874-75, ...	39,96,443	45,89,545	85,85,988	46,17,771	—34,719	45,83,052	—49,474	6,01,281	94,053	—1,11,955	—77,760	—1,89,715	1,36,25,185

I shall now proceed to examine each branch of the Department and give such further figures and explanations as will, I hope, thoroughly elucidate the above abstract tables of receipts and charges. THE THREE GREAT BRANCHES OF THE DEPARTMENT.

THE THREE GREAT BRANCHES OF THE DEPARTMENT.

PANJAB SALT MINES.

Receipts and Charges.

8. The gross receipts and charges and the net receipts of the Panjab Mines Division were as follows:—

Year.	Gross receipts.	Total charges.	Net receipts.
	Rs.	Rs.	Rs.
1871-72, ...	38,82,129	2,60,889	36,21,240
1872-73, ...	41,85,768	2,67,191	39,18,577
1873-74, ...	41,99,094	2,86,765	39,12,329
1874-75, ...	40,71,256	2,45,038	38,26,218

Receipts from the four sets of mines.

The receipts from the four sets of mines for the last four years are shown in the following statement:—

Year.	Name of Mines.				Total.	Miscellaneous.	Grand Total.
	Mayo.	Sardi.	Warcha.	Kalabágh.			
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1871-72, ...	29,65,897	1,97,220	4,06,645	2,32,843	38,02,605	79,524	38,82,129
1872-73, ...	34,00,450	1,88,982	3,17,824	1,92,224	40,99,480	86,288	41,85,768
1873-74, ...	34,70,163	1,60,355	2,84,507	1,96,502	41,11,527	87,567	41,99,094
1874-75, ...	34,15,808	50,042	3,20,844	1,86,396	39,73,090	98,166	40,71,256

Deliveries of Salt from each mine.

The quantities of salt delivered in the past two years from each mine were as follows:—

Year.	Mayo.	Sardi.	Warcha.	Kalabágh.	Total.
	Mds.	Mds.	Mds.	Mds.	Mds.
1873-74, ...	11,41,919	54,195	95,382	64,777	13,56,273
1874-75, ...	11,36,390	17,679	1,03,852	63,677	13,21,598

The Sardi mine closed during the year.

The Sardi mine was closed during the last year, as it was found that the trade could be supplied equally well from the other depôts, and the establishments were more required for the wire tramway and Chak Nizám depôt. For local consumption salt has been since excavated and sold at Nurpur.

Decrease in sales accounted for.

The Collector, Dr. Warth, attributes the decrease in sales to two causes;—1st, that the year 1874-75 was an extremely bad one for fodder for cattle, and there being no winter rain until the latter end of February, famine was naturally anticipated, which checked trade to a considerable extent; 2nd, that the Viceroy's Darbar at Deh'i, at which all the influential men of the Panjab were required to attend, diverted carriage from the salt trade.

Miscellaneous receipts.

The miscellaneous receipts consisted chiefly of two items; *viz.*, the proceeds of the one-anna cess representing the cost price of the salt, including excavation charges, toll payments, and interest

THE THREE GREAT BRANCHES OF THE DEPARTMENT· PANJAB SALT MINES.

on expenditure on works for the improvement of the mines. The cess produced Rs. 82,773 in 1874-75. The other item is a new one, namely, receipts from the wire tramway by a freight charge of 2 annas per maund. These amounted to Rs. 15,206. No charge is now made to the purchasers of salt for its carriage from the Mayo mines to Warthganj, the new depôt outside the gorge. This new depôt is much more conveniently situated than the old one at the mine's month, and affords more ample space for storing and weighments. Wárthganj is also the upper terminus of the wire tramway.

The following is the detail of the charges:— Detail of charges.

Year.	Fixed.	Excavation.	Special works at Mayo mines.	Other contingencies.	Total.
	Rs.	Rs.	Rs.	Rs.	Rs.
1871-72, ...	1,19,989	50,226	10,550	20,477	2,01,242
1872-73, ...	1,16,509	46,129	22,000	20,913	2,05,551
1873-74, ...	1,19,663	68,021	24,170	20,822	2,32,676
1874-75, ...	1,21,199	54,524	12,048	22,574	2,10,345

The fixed charges were increased in spite of the diminution of the Collector's salary from Rs. 1,000 to Rs. 600, and the abolition of the Deputy Collector's post, owing to a charga for furlough allowances to a Patrol, and the appointment of a new Assistant Patrol for Chak Nizám, and an extra Assistant Patrol attached to the wire tramway. *Increase in fixed charges explained.*

The contingent charges show a large decrease as compared with 1873-74, but this is more nominal than real, and is due chiefly to irregularity in submission of the bills for excavation charges, which irregularity has now been amended. There was also less expenditure by Rs. 12,122 on the waggon tramway from the mines to Warthganj. This tramway is now complete and in good working order.

The Collector gives the following account of the works carried out in the Mayo mines :— The works carried out in the Mayo mines described.

"In the mine a tunnel was commenced to be worked in the Sujiwal salt seam from Chamber No. 9 to Chamber No. 15 (*vide* plan in Appendix A. of the Administration Report for 1872-73) at a level with the tramway tunnel and in a direction vertical to the pillars. The length reached was 222 feet, whilst the total length is to be 370 feet. *Tunnel in the Sujiwal salt seam.*

"The tramway tunnel was elongated another 100 feet and thereby communication was at last effected between the tunnel and the remotest and deepest part of the Sujiwal mine. *Tramway tunnel.*

"Smaller drifts were made aggregating 167 feet in length, most of them through the so called extra seam of bad salt which came out unexpectedly in the new workings in the Bagi seam in the 1,000 feet drift. *Drifts in the Bagi seam.*

Blasting.

"Some great blasts were let off in the mine; one of 60,000 maunds with six maunds of powder.

New waggons for Tramway.

"Twenty new waggons were made for the waggon tramway. After deduction of broken ones, the total number of serviceable waggons is now 50.

Measures taken for improving the working of the waggon tramway.

"Measures were prepared for improving the working of the waggon tramway so as to avoid accidents. I am sorry to say two deaths are to be recorded within the year owing to accidents. One accident happened owing to a mistake at the base of the steep gradient, and arrangements were made to avoid mistakes in future. Another accident happened by a man falling from his seat on a loaded train in the tunnel, which is so narrow that the following waggon must go over a man who falls in front. To avoid a repetition of this fearful accident a plan is proposed dispensing with the men sitting on the loaded waggons; all but one, who breaks the whole train. Widening of the tunnel and line has also been proposed.

"At the place where the salt is delivered to the wire tramway, a new branch embankment was thrown out which greatly facilitates the work at the wire tramway back-end drum.

Weighment of salt in tramway waggons on weigh-bridges.

"Arrangements were also sanctioned to be made for weighing salt in tramway waggons on weigh-bridges. The rails were laid for this purpose and some waggons were made, but the experiment has not yet been commenced owing to the very late arrival of the weigh-bridge from Roorkee.

"The old weighing house in the Khiura gorge has been broken down, and the material was made use of in building a small sarai and an office house at the new depôt outside the gorge."

The head-quarters of the Collector have been removed from Sháhpur to Khiura.

It may here be stated that the head-quarters of the Collector were shifted from Sháhpur to Khiura, with very little expense to Government beyond the carriage of the records. The Custom's premises at Sháhpur have been made over to the Deputy Commssioner of the district. The Collector is now located where his work chiefly lies. An empty house on the opposite side of the gorge, called the Sergeant's house has been put into repairs and enlarged for the use of the Patrol at Mayo mines.

Excavation at the Mayo mines under the new system.

9. The following figures show the excavation at the Mayo mines under the new system described in the Administration Report for 1872-73.

Year.	Balances in store at commencement.	Excavated during the year.	Total columns 2 and 3.	Sold during the year.	Balance in store at close.
	Mds.	Mds.	Mds.	Mds.	Mds.
1872-73, ...	...	10,85,140	10,85,143	10,08,140	77,000
1873-74, ...	77,000	12,43,500	13,20,500	11,41,885	1,78,615
1874-75, ...	1,78,615	10,40,755	12,19,370	11,36,391	82,979

THE THREE GREAT BRANCHES OF THE DEPARTMENT.
PANJAB SALT MINES.

The details of the excavation and the cost are these:—

Details of excavation and cost.

Year.	Quantity excavated.				Cost of excavation.	Cost of carriage.	Total cost.	Rate per 100 maunds.
	Kháni.	Káti.	Par.	Total.				
	Mds.	Mds.	Mds.	Mds.	Rs.	Rs.	Rs.	Rs. a. p.
1872-73,...	54,111	2,89,943	7,41,086	10,85,140	37,715	2,106	39,821	3 10 9
1873-74,...	275	2,87,762	9,55,463	12,43,500	45,456	4,664	50,120	4 0 6
1874-75,...	...	2,27,598	8,13,157	10,40,755	39,005	4,029	43,034	4 2 2

Regarding this the Collector submits the following remarks:—

Remarks submitted by Collector regarding outturn and cost of salt at the mines under new system which,

I may premise that Káti is horizontal and Par vertical excavation.

"The cost of the salt landed outside of the mine is Rs. 4-2-2 instead of Rs. 4 only. The higher cost is due to a slight deficiency in the outturn and a slight preponderance of the dearer Káti excavation.

"The outturn has towards the end of the year been improved by stringent measures, which were taken both inside and outside of the mine against the waste of salt. These measures will, I expect, continue to influence the outturn in the next year.

notwithstanding the preponderance of Kati excavation,

"The preponderance of Káti excavation was brought about by various causes. First of all we never from the very commencement had sufficient Káti work in reserve. As soon as a Káti work was finished, it had immediately to be used for Par work. We should once be allowed for a whole year to work Káti only so as not to be hampered in the arrangement afterwards. This would cause the excess expenditure of Rs. 15,000 during the year for excavation, which sum, of course, would repay itself in the following years. Without such a measure, however, I hope that we will be able slowly to increase the Káti work so as to obtain a reserve of Káti.

over that of Par,

"During the last year it happened that a number of Par works came simultaneously to a stand still, either because the seams were worked through or else because the works met with works below them. Further a number of large Káti works, *viz.*, horizontal advances, have been carried on which remained before the close of the year in a state unfit for the commencement of Par, *viz.*, working vertically. Further the completion of several Káti works in the 1,000 feet drift has been thrown back owing to the unexpected appearance of a new seam of bad salt called the extra seam. Last of all, Mr. Hickie had to carry out some Káti work in order to obtain more space for loading and storing salt near the tramway, which Káti work will, for the present, at all events, not yield any space for Par. A good number of Káti works will come to completion in this year and unless unforeseen circumstances occur, I do not expect an increase of the rate, owing to the deficiency of Par work.

continues to work well.

"In other respects the system continues to work well. Although disputes must occur between the miners and the headmen of the gangs (not quite properly called contractors) the miners do as a whole get the proper share of the earnings of the gang to which they belong. Even the school children are able to make up the accounts, and with the liberty which the men have to join whatever gang they like, there is no fear of oppression of the individuals. The number of gangs could also be increased, as a great number of the so called contractors have more than one working, but at present there appears no necessity for doing so."

The Jogi Tilla experiment.

10. Jogi Tilla experiment continued to be suspended throughout the year. It may possibly be resumed next cold weather, but the prospects are not very encouraging.

WIRE TRAMWAY.

Lt. de Wolski owing to illness has not yet been able to submit a complete report on the construction and working of the wire tramway.

11. Lieutenant de Wolski, R.E, has been called upon to submit a complete report on the construction and working of the wire tramway, but he has not yet done so. His health has been affected by the hard work and exposure he has undergone, and he has been obliged to take leave to recruit it. A very serious defect has been discovered, due to the twisting of the rope which causes grooves to be cut in the pulleys, and tends to wear out the rope itself. Every endeavour is being made to remedy this defect, which, if unremedied, would be fatal to the prospects of the tramway, and Lieutenant de Wolski seems sanguine of success, the more so as the twisting does not extend to the lower section of the rope.

The Collector has submitted the following remarks :—

Quantity of salt carried from the mines to Chak Nizám.

"The wire tramway carried salt from the mines to Chak Nizám as follows :—

From 11th May 1874, to 3rd June, 1874	...	31,000 mds.
From 28th October 1874, to 2nd January, 1875		1,05,000 „
Total,		1,36,000 mds.

Of this amount there have been sold up to the present time 1,21,652 maunds.

and the effect produced on the Miáni retail trade.

There are about 10,000 maunds in stock at Chak Nizám; the balance is waste. The amount of the salt brought over by the wire tramway was so small that it is difficult to judge from the present experience what influence the Chak Nizám depôt will have on the trade hereafter. The depôt at Chak Nizám did not attract any of those traders who are in the habit of coming direct to Khiura from Lahore, &c. All the depôt did was to take away some of the Miáni retail trade. The retailers at Miáni did their utmost to struggle against the competition, and for a time lowered their nominal rates below the price of the salt at the Chak Nizám depôt. This year will show to what extent the Miani people will be able to lower their rates for good."

Government might refuse to sell salt at Warthganj to any but traders going to the north.

With reference to these remarks, I may observe that when the tramway is in permanent working order the Government are at liberty to refuse to sell salt at Warthganj to any but traders going

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LINE.

to the north. The Miáni traders, though asserting that this measure will increase the price of salt to the trade, have made the remarkable admission that they cannot lower the price of salt brought by them by road from the mines owing to competition. The people who consume the salt will therefore not be affected by any increase of price, if the sale of salt, except for the north, is refused at Warthganj. I do not myself believe that this measure will increase the price of salt even to the traders. It also remains to be seen whether we cannot, if it be expedient, lower the wire tramway freight charge of two annas per maund, and still make the tramway profitable. It was estimated that this charge would yield a very large profit, sufficient indeed to repay the whole cost of the tramway in four years. Such a large profit seems unnecessary. As already mentioned, the receipts of the wire tramway amounted to Rs. 15,206. The Government of India in the Public Works Department are considering the question of connecting Chak Nizám by railway with the State Railway at a point between Gujrát and Jhílum.

Probable effect of the measure.

12. The Custom's barrier did not exist in the southern portion of the Line which has been abolished. In the remainder of the Line 1,011 miles are perfectly protected, 185 are well protected, and 182 are still in a backward condition, chiefly in Hissar and the Central Provinces.

LINE.
HEDGE.
Its length and condition.

The following table gives the details:—

	Number of Miles perfect.					Good, but not quite sufficient.				Wanting.	Insufficient.	Total number of miles.
	Green hedge.	Combined green and dry hedge.	Dry hedge.	Stone wall.	Total.	Green hedge.	Green and dry hedge.	Dry.	Total.			
Multán, ...	...	27·5	353·5	...	381	...	...	...	...	41	...	422
Hissar, ...	...	21·5	64	...	85·5	16 5	...	10	26·5	...	75	187
Delhi, ...	22	37·5	41	...	100·5	...	...	...	..	...	...	100·5
Total, ...	22	86·5	458·5	...	567	16·5	...	10	26·5	41	75	709·5
Agra, ...	127·5	25	6	...	158·5	...	...	..	...	...	...	158·5
Jhánsi, ...	65·25	58·53	22 22	...	146	17·5	14·75	4	36·25	...	4·75	187
Total, ...	192·75	83·53	28·23	...	304·5	17 5	14·75	4	36·25	...	4·75	345·5
Ságar, ...	53·92	3·85	2·79	6·76	67·33	27·22	16·65	6·29	50·16	..	29·51	147
Hoshangabad, ...	70·75	1·25	...	...	72·	61·75	10	..	71·75	...	72·75	216·5
Total, ...	124·67	5·1	2·79	6·76	139·33	88·97	26·65	6·29	121·91	...	102·26	363·5
Grand Total, ...	339·42	175·13	489·51	6·76	101083	122·97	41·4	20·29	184·66	41	182·01	1,418·5
Total at the close of 1873-74...	268·63	133·78	515·34	7	924·75	129·75	96	25 5	251·25	...	194·5	1,370·5

The Multán division has recently been extended 38 miles by the transference of the Miánwali sub-division, and here no hedge at present exists. The rest excepting three miles is said to be perfectly protected, but I rather doubt the accuracy of this statement. The Collector, Mr. Shaw, reports that the keeping up the hedge is daily becoming more and more difficult:—"To say nothing of the Chaukis being from three to five miles apart, the bramble needed for the repairs of the hedge is hardly procurable. The zemindars will not give it and resist the attempts of our men to take it, and the Forest Officers demand payment for what is cut from their *rakhs* at rates which it is impossible for us to give. I have endeavoured from the first to get up a green hedge, but owing to the inferior nature of the

MULTÁN.
Excepting 41 miles where no hedge exists the rest is said to be perfectly protected, but Mr. Batten rather doubts this.

Difficulty of maintaining the hedge.

LINE.

HISSAR.

A trench and mound substituted for a hedge.

soil and the absence of rain, the experiment has not succeeded, except in a few isolated places" It is in the upper part of the Hissar division that similar difficulties occur. In default of a hedge, every effort is made to keep the trench and mound in efficient order.

DELHI AND AGRA.

The hedge is excellent throughout.

The Dehli and Agra divisions have excellent barriers throughout, but a large portion of these divisions are about to be shifted to the west and a new barrier will have to be created. In the Agra division this will be much strengthened by the canal along which the barrier will run.

JHÁNSI AND SÁGAR.

Improvement shown.

Jhánsi shows a considerable improvement. Ságar is also improving, but more gradually.

HOSHANGABAD.

The weak portion of the hedge is where there is least smuggling.

In Hoshangabad the weak portion of the hedge is luckily in the west, where the inducement to smuggle is least. I hope to be able to do away with 40 miles of the line in the western extremity.

INDUS LINE.

Maintained for purely preventive purposes and produces no revenue.

13. The Indus line under the Collector of the Panjab Mines Division being maintained for purely preventive purposes produces no revenue. Even the small miscellaneous items of fines and forfeitures from pay of the inferior establishment which used to be credited are now deducted from the pay bills, and therefore no longer appear as receipts.

Charges and miscellaneous receipts.

The following table gives the receipts and charges for the past four years:—

Year.	Receipts.	Charges.		
	Miscellaneous.	Establishment.	Contingencies.	Total.
	Rs.	Rs.	Rs.	Rs.
1871-72, ...	77	57,990	1,657	59,647
1871-73, ...	82	59,734	1,906	61,640
1873-74, ...	20	52,161	1,928	54,089
1874-75, ...	...	33,050	1,643	34,693

Explanation of decrease in charges.

The decrease in the charges is simply due to the fact that 38 miles of the Line have been transferred to the control of the Collector of the Multán division, so that the portion remaining under the Collector of the Panjab Mines division is now only 133 miles in length.

KOHÁT.

Receipts and charges.

The receipts and charges on account of the Trans-Indus or Kohát mines were as follows :—

Year.	Receipts.		Charges.			Net revenue.
	Quantity of salt sold	Collections.	Establishment and contingencies.	Percentage to máliks, &c.	Total.	
	Mds.	Rs.	Rs.	Rs.	Rs.	Rs.
1871-72, ...	3,75,928	78,027	17,403	10,154	27,557	50,470
1872-73, ...	4,13,984	88,746	17,427	9,587	27,014	61,732
1873-74, ...	4,18,904	89,604	17,137	10,925	28,062	61,542
1874-75, ...	4,89,221	103,796	16,809	10,501	27,310	76,486

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LINE.

There was a large increase in the revenue in 1874-75, but I have not received any explanation of this from the Deputy Commissioner of Kohát, who is in charge of these mines. It will be seen that the net revenue, after deducting the cost of the 133 miles of the Indus line under the Collector of the Panjáb mines division, was, in 1874-75, Rs. 41,793.

No explanation of the increase in the revenue in 1874-75 received from Deputy Commissioner of Kohát.

MULTÁN.

14. Notwithstanding the transfer of 38 miles of the Indus line to the Multán division the net receipts of that division have continued to improve, as will be seen from the following tables :—

Gross receipts and charges.

Year.	Gross receipts.	Total charges.	Net receipts.
	Rs.	Rs.	Rs.
1871-72, ...	96,106	85,791	10,315
1872-73, ...	1,43,793	1,00,756	43,037
1873-74, ...	1,62,705	1,01,088	61,617
1874-75, ...	1,88,761	1,22,265	66,496

Detail of Receipts.

Detail of receipts.

Year.	Quantity.	Sugar.	Miscellaneous	Total.
	Mds.	Rs.	Rs.	Rs.
1871-72, ...	1,62 049	95,966	140	96,106
1872-73, ...	2,54,333	1,43,771	23	1,43,793
1873-74, ...	2,95,642	1,62,663	42	1,62,705
1874-75, ...	3,30,171	1,88,482	279	1,88,761

Refined and unrefined sugar paid duty in the following proportions:—

Proportion of refine and unrefined sugar.

Year.	Refined.		Unrefined.		Total.	
	Quantity.	Duty.	Quantity.	Duty.	Quantity.	Duty.
	Mds.	Rs.	Mds.	Rs.	Mds.	Rs.
1871-72, ...	56,303	56,308	1,05,746	39,658	1,62,049	95,966
1872-73, ...	77,413	77,418	1,76,920	66,353	2,54,333	1,43,771
1873-74, ...	82,866	82,870	2,12,776	79,793	2,95,642	1,62,663
1874-75, ...	1,03,442	1,03,448	2,26,729	85,034	3,30,171	1,88,482

The actual exports across the Multán division were as follows:—

Actual exports.

Year.	Refined.		Unrefined.		Total.	
	Quantity.	Duty.	Quantity.	Duty.	Quantity.	Duty.
	Mds.	Rs.	Mds.	Rs.	Mds.	Rs.
1871-72, ...	59,049	59,055	1,23,890	46,461	1,82,939	1,05,516
1872-73, ...	78,465	78,470	1,76,694	66,268	2,55,159	1,44,738
1873-74, ...	81,705	81,708	2,04,831	76,819	2,86,536	1,58,527
1874-75, ...	1,03,639	1,03,639	2,30,331	86,374	3,33,970	1,90,013

Increase to some extent due to extension of sugar duties.

The increase is to some extent due to the extension of the sugar duties to the Mianwáli subdivision. Of the quantities above shown, the following were exported by the Scinde, Panjáb, and Dehli Railway Company across the line in the Multán division:—

Year.	Refined.	Unrefined.	Total.
	Mds.	Mds.	Mds.
1873-74, ...	29,376	51,814	81,190
1874-75, ...	29,770	67,272	97,042

In fact 3,321 maunds of refined sugar and 13,379 maunds of unrefined sugar in excess of the above quantities were actually exported within the year 1874-75, but the Railway Company had not submitted the receipts for duty before the end of April. The duty amounted to nearly Rs. 8,500, which should properly be added to the amount shown above as the receipts of 1874-75.

This division has now a net revenue instead of, as in former years, a net loss.

Considering that the Multán division, which is now 422 miles in length, is purely a preventive line so far as salt revenue is concerned, and that therefore it derives its sole revenue from the export duty on sugar, it is satisfactory to find that it has a net revenue of Rs. 66,496 instead of as in former years, when it was only 215 miles in length, and the charges exceeded the receipts by above Rs. 70,000 annually.

The line salt revenue in the Panjáb and North-Western Provinces shows a large increase,

15. The salt revenue on the line in the Panjáb and North-Western Provinces shows on the whole a large increase. The figures are as follows:—

Division.	1873-74.	1874-75.
	Rs.	Rs.
Hissár, ...	16,92,768	14,03,038
Delhi, ...	26,74,024	27,46,260
Agra, ...	38,10,284	43,97,081
Jhánsi.	2,68,585	2,29,768
Total, ...	83,55,661	87,76,147

which covers all decreases elsewhere except in the Central Provinces.

This large increase of Rs. 4,20,486 more than covers all decreases elsewhere except those in the Central Provinces. Before entering into the particulars relating to the Hissár, Delhi and Agra divisions, I would again point out that the trade of these three divisions must be considered together, as there is a great interchange of rawannas between them. The following figures show the nominal imports of salt into each division (*i. e.*, the quantities

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LINE.

for which rawannas were taken out) as compared with the actual imports across each section of the line:—

Nominal and actual imports of the Hissár, Delhi and Agra divisions.

Division.	1874-75.		Average of four years ending 1873-74.	
	Nominal.	Actual.	Nominal.	Actual.
	Mds.	Mds.	Mds.	Mds.
Hissár, ...	4,67,679	1,52,030	5,84,010	2,53,499
Delhi, ...	9,15,421	11,41,426	8,01,434	10,56,683
Agra, ...	14,65,693	15,10,427	13,64,680	14,42,888
Total, ...	28,48,793	28,03,883	27,50,124	27,56,070

It will be seen that there was on the whole an increase of about half a lakh of maunds in 1874-75 as compared with the average of the previous four years.

HISSÁR.
Gross receipts and charges.

The gross receipts and charges of the Hissár division were as follows:—

Year.	Gross receipts.	Total charges.	Net receipts.
	Rs.	Rs.	Rs.
1871-72, ...	21,52,109	1,79.122	19,72,987
1872-73, ...	20,00,429	1,78,536	18,21,893
1873-74, ...	19,08,473	1,67,127	17,41,346
1874-75, ...	16,21,491	1,70,180	14,51,311

Details of receipts.

The receipts as divided into salt duty, sugar duty and miscellaneous were as follows:—

Year.	Salt.	Sugar.	Miscellaneous.	Total.
	Rs.	Rs.	Rs.	Rs.
1871-72,...	18,67,543	2,84,357	209	21,52,109
1872-73,...	17,58,166	2,41,737	526	20,00,429
1873-74,...	16,02,768	3,04,987	718	19 08 473
1874-75,...	14,03,038	2,17,567	886	16,21,491

Nominal imports.

The nominal imports of each description of salt,—that is, the quantities for which rawannas were taken out in the Hissár Collectorate, are here shown:—

Year.	Sámbhar.	Didwána.	Black.	Phallaudi.	Sultánpuri.	Khári.	Other salt.	Total.
	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.
1871-72, ...	3,07,084	3,06,314	5,941	755	1,671	749	...	6,22,514
1872-73, ...	2,49,067	3,27,398	5,365	1,594	1,377	1,163	91	5,86,055
1873-74, ...	1,99,283	3,24,807	5,192	1,972	2,022	820	161	5,34,257
1874-75, ...	1,52,904	3,04,454	8,284	983	794	192	68	4,67,679

Actual imports.

The actual quantities which crossed the Hissár division of the line were as follows :—

Year.	Sámbhar.	Didwána.	Black.	Phallaudi.	Sultánpuri.	Khári.	Other salts.	Total.
	Mds.	Mds.	Md.	Mds.	Mds.	Mds.	Md.	Mds.
1871-72, ...	54,027	2,25,594	449	782	88	733	...	2,81,673
1872-73, ...	26,939	2,23,787	1,261	1,570	...	1,210	86	2,54,853
1873-74, ...	6,384	1,77,594	967	1,958	...	840	138	1,87,881
1874-75, ...	3,863	1,45,340	1,542	966	...	251	68	1,52,030

Explanation of decrease in Sámbhar and Didwána imports.

The decrease in Sámbhar imports is readily accounted for by the diversion of the trade to the Rajputána State Railway; that in Didwána salt imports was due to a scarcity of carriage owing to the requirements of carriage for grain and fodder taken to the Delhi darbar. After May, 1873, the Bassana post in this division was abolished, and the Kalanor post in the Delhi division substituted for it. This accounts to some extent for the decrease of imports from that time.

Nominal and actual exports.

The nominal and actual exports of sugar across the Hissár division are given below :—

Nominal Exports of Sugar.

Year.	Refined.	Unrefined.	Total.
	Mds.	Mds.	Mds.
1871-72, ...	1,73,392	2,95,899	4,69,291
1872-73, ...	1,53,431	2,35,477	3,88,908
1873-74, ...	2,03,106	2,71,678	4,74,784
1874-75, ...	1,28,335	2,37,944	3,66,279

Actual exports of Sugar.

Year.	Refined.	Unrefined.	Total.
	Mds.	Mds.	Mds.
1871-72, ...	1,08,041	3,26,430	4,34,471
1872-73, ...	87,443	3,25,326	4,12,769
1873-74, ...	87,029	2,27,808	3,14,837
1874 75, ...	58,369	1,76,532	2,34,901

The falling off is attributed to the same causes as those which have affected the salt imports.

DELHI.

Gross receipts and charges.

16. The following are the statistics of the Delhi division :—

Year.	Gross receipts.	Total charges.	Net receipts.
	Rs.	Rs.	Rs.
1871-72, ...	26,82,890	1,56,529	25,26,361
1872-73, ...	26,49,091	1,57,697	24 91,394
1873-74, ...	33,07,386	1,63,199	31,44,187
1874-75, ...	32,72,558	1,66,127	31,06,431

Detail of Receipts.

Detail of receipts.

Year.	Salt.	Sugar.	Miscellaneous.	Total.
	Rs.	Rs.	Rs.	Rs.
1871-72, ...	20,89,538	5,48,636	44,718	26,82,890
1872-73, ...	21,01,859	5,06,629	40,603	26,49,091
1873-74, ...	26,74,024	5,79,728	53,634	33,07,386
1874-75, ...	27,46,260	4,70,144	56,154	32,72,558

Nominal Imports of each description of Salt.

Nominal imports.

Year.	Black.	Balambha.	Sámbhar.	Didwána.	Sultánpuri.	Salambha.	Other salts.	Total.
	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.
1871-72, ...	233	7	34,061	4,417	5,49,515	1,07,872	407	6,96,512
1872-73, ...	337	31	58,392	3,321	5,66,632	71,764	143	7,00,620
1873-74, ...	413	10,133	1,05,781	6,801	6,88,549	79,531	128	8,91,342
1874-75, ...	164	22,515	98,441	4,038	7,30,204	59,951	108	9,15,421

Actual imports.

Actual imports.

Year.	Black.	Balambha.	Sámbhar.	Didwána.	Sultánpuri.	Salambha.	Other salts.	Total.
	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.
1871-72, ...	5,805	7	2,89,435	84,485	5,58,801	15,400	406	9,54,339
1872-73, ...	4,719	29	2,80,384	1,07,672	5,54,689	21,753	136	9,69,382
1873-74, ...	4,760	128	3,01,419	1,53,420	7,13,951	25,794	124	11,99,596
1874-75, ...	7,023	10	2,41,583	1,58,994	7,27,164	6,544	108	11,41,426

Remarks submitted by th Collector of Customs, Delh explanatory of the fluctu tions in the salt trac crossing the Delhi divisio

Referring to these figures and the decrease shown by them, the Collector (Mr. Blewitt) writes as follows:—

"The reason is traceable clearly to the diversion of much of the Sámbhur trade to Agra, owing to improved railway communication through that place with some of the principal marts hitherto supplied by this way, and also to the large falling off in the imports of Salambha.

"The State Railway, when opened through Agra, was expected to cause injury to the Sultánpuri trade by throwing cheaper Balambha (Bhartpur) salt into the upper markets. The effects, as results prove, are tending quite another way. Balambha has certainly been cheapened, but this has only encouraged the traders to carry it down-country, to places whence it was formerly shut out by the then cheaper eastern salts, and having thus secured other and more remunerative fields, the Balambha traders are abandoning some of the upper marts, leaving them to be supplied almost exclusively with Sultánpuri. Shahjahánpur, Bareilly, and Pilibhít are

some of the marts which are now dependent on supplies got this way, and the impetus thus given to this trade is shown in the larger imports of the past year. This increase is the more remarkable as the trade of 1873-74 was also largely above the average, and its growth was accidentally encouraged by the greatly relaxed condition of the Balambha importations owing to the later opening of the railway there and the inability of the traders in consequence to compete with the rail-borne trade carried this way. Agra has since recovered its lost trade, and both divisions are now giving supplies exceeding largely the average of all previous years. A comparison of the two years alone preceding 1873-74 would not be a fair one, as these years were financially complete failures, due to a series of depressing causes which were as unusual as they were mischievous in their effects. The trade of the past year contrasts favourably with any of the best trading years as far back as need be traced, and Sultánpur contributed solely to its success. The more pressing calls for this salt have sprung up only recently, due no doubt to the causes noted above, and there are signs of increasing vigour in the prosecution of the trade. The Didwána importations were a little better than those of the previous year, but the increase is so trifling as not to need explanation. The crossings of this salt through this division are confined entirely to Beri and Kalanor. The Salambha trade, which is carried mostly through the posts in the Agra division, is being gradually killed by the cheaper rail-borne traffic, while Sámbhar, as already mentioned, is being drawn off towards Agra, attracted by improved railway communications through that place."

Road and railway salt traffic through the Garhi Harsru post.

The following figures show the importations by road and by rail of salt through the Garhi Harsru post:—

	Sámbhar. Mds.	Sultánpuri. Mds.	Other kinds. Mds.	Total. Mds.
By road, ...	449	51,894	30	52,373
By rail, ...	74,532	6,29,118	0	7,03,650

At certain times of the year road carriage is available at very cheap rates, so that we may always expect some salt to come by road. The figures show, however, that the railway has attracted the greater part of the traffic.

Operations at the Sultánpur and Noh salt works.

The operations at the salt works of Sultánpur and Noh are shown in the following tables :—

SULTÁNPUR.

Year.	Stock at commencement of year.	Manufactured during the year.	Sold during the year.	Stock in hand at close of year.
	Mds.	Mds.	Mds.	Mds.
1871-72, ...	1,48,457	4,56,411	5,47,136	57,732
1872-73, ...	57,732	6,67,407	5,49,621	1,75,518
1873-74, ...	1,75,518	6,59,105	6,95,115	1,39,508
1874-75, ...	1,39,508	6,73,566	7,17,377	95,697

NOH.

Year.	Stock at commencement of year.	Manufactured during the year.	Sold during the year.	Stock in hand at close of year.
	Mds.	Mds.	Mds.	Mds.
1871-72, ...	3,07,485	2,03,182	1,64,507	3,46,160
1872-73, ...	3,46,160	1,95,441	1,30,590	4,11,011
1873-74, ...	4,11,011	1,35,097	1,05,699	4,40,409
1874-75, ...	4,40,409	1,60,108	66,994	5,33,523

Regarding these works the Collector writes:—"The larger outturn of the Sars in the Sultánpur mahal during the past year is ascribed to longer period of dry weather and less rain during the wet months than occurred in the three preceding years. The rains of these years were unusually severe, especially in the earlier one, when the production of salt was not only retarded but much of that lying in and out of the pits was destroyed. Some additional efforts were no doubt also made during the past year to increase the supplies of salt, the prospects of the trade being encouraging, and the larger sales prove the goodness of the demand. The production of the Noh salt was also more during the past year, due to better weather, but the salt producers of Noh have no encouragement now to increase their works, and some of those already in existence are likely to be abandoned soon. The sales were necessarily less owing to the smaller demand for the article, and the trade continues to decline."

Reasons assigned for increased manufacture.

The nominal and actual exports of sugar across the Delhi division were as follows:—

Nominal and actual exports.

Nominal Exports of Sugar.

Year.	Refined.	Unrefined.	Total.
	Mds.	Mds.	Mds.
1871-72, ...	3,61,412	4,99,253	8,60,665
1872-73, ...	2,89,805	5,78,197	8,68,002
1873-74, ...	3,36,414	6,48,834	9,85,248
1874-75, ...	2,81,865	5,02,076	7,83,941

Actual Exports of Sugar.

Year.	Refined.	Unrefined.	Total.
	Mds.	Mds.	Mds.
1871-72, ...	4,31,095	4,34,047	8,65,142
1872-73, ...	3,54,526	4,73,781	8,28,307
1873-74, ...	4,62,524	6,72,608	11,35,132
1874-75, ...	3,63,298	5,36,522	8,99,820

The Collector reports:—"The causes which occasioned the falling off in the sugar trade are said by the traders to have been fewer marriages and the slackness of demand throughout a good part of

Causes for the falling off in the sugar trade.

the neighbouring Native States where a succession of bad seasons has reduced the circumstances of the consumers. There was, besides, a little overtrading the year before, and the surplus supplies came into use during the past year.

"The Rajputána State Railway is perceptibly affecting the course of the trade, as shown by the increased exports through the Garhi Harsru post: 62,212 maunds of refined and unrefined sugar were taken that way in excess of the exports of the previous year, and a good deal of this trade was no doubt drawn off from the lower posts through which the supplies were formerly forwarded to Bhiwáni and Riwári. The through booking arrangements are now quite perfect, and the traders, having every encouragement to bring their goods by rail, are abandoning all other routes hitherto resorted to in supplying the Rajputána markets."

Road and railway sugar traffic through the Garhi Harsru post.

The following figures for the Garhi Harsru post show that although the larger portion of the exports of refined sugar go by rail, little unrefined is so exported:—

	Refined.	Unrefined.
	Mds.	Mds.
By road, ...	11,026	44,809
By rail, ...	78,663	27,867

MISCELLANEOUS RECEIPTS.

Amongst the miscellaneous receipts of the Delhi division are those on account of hakimi cess or Government share of the produce of some of the Sultánpur salt works. These increased with the increased sales and amounted to Rs. 55,643 in 1874-75, against Rs. 53,388 of the preceding year, and still smaller sums in previous years.

On the other hand, the charges were swollen by the payment of Rs. 10,711 to a former contractor for the collection of this cess, who brought a law suit against the Government and obtained a decree. But for this the charges of 1874-75 would have been less than in any of the three preceding years.

AGRA.

17. The figures for the Agra division are as follows :—

Gross receipts and charges.

Gross Receipts and Charges.

Year.	Gross receipts.	Total charges.	Net receipts.
	Rs.	Rs.	Rs.
1871-72, ...	44,88,433	2,97,316	41,91,117
1872-73, ...	48,92,642	2,19,280	46,73,362
1873-74, ...	41,98,167	2,09,361	39,88,806
1874-75, ...	47,59,706	2,23,648	45,36,058

Detail of receipts.

Detail of Receipts.

Year.	Salt.	Sugar.	Miscellaneous.	Total.
	Rs.	Rs.	Rs.	Rs.
1871-72, ...	40,14,604	4,73,336	493	44,88,433
1872-73, ...	45,14,254	3,78,226	162	48,92,642
1873-74, ...	38,10,284	3,87,341	542	41,98,167
1874-75, ...	43,97,081	3,62,250	375	47,59,706

Nominal Imports of Salt.

Nominal imports.

Year.	Sámbhar.	Balambha.	Salambha.	Sultánpuri.	Saltpetre salt.	Other salts.	Total.
	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.
1871-72, ...	2,24,150	10,54,590	59,348	...	107	6	13,38,201
1872-73, ...	2,46,649	12,03,680	54,264	...	158	...	15,04,751
1873-74, ...	2,63,658	9,65,067	25,861	15,405	100	3	12,70,094
1874-75, ...	3,60,598	10,82,046	11,427	11,495	126	1	14,65,693

Actual Imports of Salt.

Actual imports.

Year.	Sámbhar.	Balambha.	Salambha.	Sultánpuri.	Saltpetre salt.	Other salts.	Total.
	Mds.	Mds	Mds.	Mds.	Mds.	Mds.	Mds.
1871-72, ...	2,24,660	10,47,240	1,49,946	...	107	6	14,21,959
1872-73, ...	2,47,331	12,04,350	1,10,324	389	158	...	15,62,552
1873-74, ...	2,61,568	9,76,202	78,765	...	100	3	13,16,638
1874-75, ...	3,58,596	10,92,121	59,583	...	126	1	15,10,427

Extent of the Rajputána State Railway open during the year.

At the commencement of the year 1874-75 the Rajputána State Railway was open from Agra only as far as Bhartpur, 33 miles. Soon afterwards—namely, on the 20th April, 1874—it was opened as far as Dausa, 111 miles from Agra and 77 miles from Sámbhar. It was not until March, the last month of the year, that it was open the whole way to Sámbhar.

The increase in the imports of Bala[illegible] ed for.

The imports of Balambha salt in 1874-75 from Bhartpur show a considerable increase over 1873-74, though they do not equal those of 1872-73, which were extraordinarily large, chiefly owing to the depressed state of the Sultánpuri trade in that year. The Collector (Mr Whitten) gives the following reasons for the increase in the Balambha trade :—"(1) The crop of salt available during the year 1874-75 was large and of good quality ; (2) the selling price of the salt at the factories in Bhartpur, kept down by competition of Sultánpuri salt, has been unusually low ; (3) latterly, country carriage once freed from the trade in grain towards Bengal has been abundant and cheap, and has largely supplemented the somewhat deficient railway carriage at the disposal of the Rajputána State Railway authorities for conveyance of salt from Bhartpur to Agra ; and (4) Balambha salt has found good sale this year all over Oudh, the Doab, and Rohilkhand, without which the other advantages it enjoyed would have helped it little."

The imports of Balambha by rail and road through the Bichpuri post.

Of the 10,92,121 maunds of Balambha salt imported, the railway brought 6,25,260 maunds, or about three-fifths. Alongside of the railway 1,83,653 maunds came by road through the Bichpuri post. The remainder came through posts farther north, chiefly Sitoha, where 2,29,758 maunds crossed the line. To these posts are brought the salt produced at the Díg and Kumbher *sars*, which are not near enough the railway to make use of it. Indeed many

of the *sars* at Bhartpur itself are a considerable distance from the railway station, and it is this fact, I believe, which accounts for such a large quantity coming by road *viâ* Bichpuri. Perhaps when the Agra bridge is finished, and the through-booking will be cheaper, more Bhartpur salt will be attracted to the railway.

The imports of Sámbhar have been larger than in any previous year, but to a great extent at the cost of the Delhi and Jhánsi divisions.

The imports of Sámbhar salt in the Agra division were larger in 1874-75 than in any previous year, but this has been to a great extent at the cost of the Delhi and Jhánsi divisions. The whole came by railway with the exception of 16,923 maunds. It seems pretty evident that nearly all the Sámbhar salt imported across the Customs line will for the future come *viâ* Agra and Delhi by the railway.

Balambha salt has not hitherto, as was anticipated, suffered from the competition of Sámbhar salt. The wholesale prices of each at Agra towards the close of the year were for Balambha from Rs. 3-10 to Rs. 3-12 per maund, and for Sámbhar Rs. 4-8 to Rs. 4-12 per maund. I do not see why Sámbhar salt should not be cheaper, and I believe Government could import it and sell it at a profit, including the Rs. 3 duty, at little over Rs. 4 per maund. At this price its superior quality will, I think, give it the command of the market.

The sugar export trade through this division was below the average.

The sugar export trade through the Agra division was below the average especially as regards unrefined sugar.

Measures taken to prevent loss of revenue on unrefined sugar which was found to be exported to Central India by rail *viâ* Khandwa.

This was partly owing to the high price of cereals in the neighbouring Native States. The Collector has pointed out that much sugar which used to go to Central India across the Agra division is now taken by rail *viâ* Khandwa. So far as refined sugar is concerned no loss was caused to Government, but all unrefined sugar exported *viâ* Khandwa escaped the payment of duty. This cause of loss of revenue has been remedied by the notification of the Government of India in the Department of Revenue, Agriculture and Commerce, No. 179, dated the 9th June, 1875, by which the duty on unrefined sugar has been extended to the end of the line, excepting such as may be exported to the Bombay Presidency.

Nominal and actual exports.

The following are the figures for the Agra division:—

Nominal Exports of Sugar.

Year.	Refined.	Unrefined.	Total.
	Mds.	Mds.	Mds.
1871-72, ...	3,44,566	3,43,368	6,87,934
1872-73, ...	2,43,605	3,58,975	6,02,580
1873-74, ...	2,78,465	2,90,325	5,68,790
1874-75, ...	2,67,792	2,51,874	5,19,666

Actual Exports of Sugar.

Year.	Refined.	Unrefined.	Total.
	Mds.	Mds.	Mds.
1871-72, ...	3,36,579	3,54,408	6,90,987
1872-73, ...	2,38,535	3,74,716	6,13,251
1873-74, ...	2,68,895	3,03,220	5,72,115
1874-75, ...	2,60,621	2,75,354	5,35,975

THE THREE GREAT BRANCHES OF THE DEPARTMENT.
LINE.

The Rajputána State Railway carried in 1874-75, 81,025 maunds of refined sugar and 47,861 maunds of unrefined sugar across the Customs line. Of these 35,883 maunds and 36,611 maunds respectively were booked through from other railways.

Increase of charges of this division explained.

The increase of charges in the Agra division is due chiefly to the expenditure of Rs. 14,032 in building quarters for the officers along the Agra Canal, to which a portion of the line is about to be shifted. This change will enable me to reduce establishments considerably, and will soon recoup the abovementioned expenditure.

JHÁNSI.

18. The statistics of the Jhánsi division are as follows :—

Gross receipts and charges.

Gross Receipts and Charges.

Year.	Gross receipts.	Total charges.	Net receipts.
	Rs.	Rs.	Rs.
1871-72, ...	3,15,323	1,80,818	1,34,505
1872-73, ...	3,25,939	1,82,006	1,43,933
1873-74, ...	3,07,642	1,86,862	1,20,780
1874-75, ...	2,66,629	1,84,916	81,713

Detail of Receipts.

Detail of receipts.

Year.	Salt.	Sugar.	Miscellaneous.	Total.
	Rs.	Rs.	Rs.	Rs.
1871-72, ...	2,52,793	62,385	145	3,15,323
1872-73, ...	2,77,596	47,956	387	3,25,939
1873-74, ...	2,68,585	38,492	565	3,07,642
1874-75, ...	2,29,768	36,402	459	2,66,629

Nominal Imports of Salt.

Nominal imports.

Year.	Sámbhar.	Chhuttia.	Kansia.	Salt in saltpetre.	Salt in rasi.	Total.
	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.
1871-72, ...	79,813	45	4,396	4	6	84,264
1872-73, ...	83,427	7	9,086	10	2	92,532
1873-74, ...	76,582	3	12,907	3	33	89,528
1874-75, ...	67,958	2	8,616	9	4	76,589

Actual Imports of Salt.

Actual imports.

Year.	Sámbhar.	Kansia.	Chhuttia.	Salt in saltpetre.	Salt in rasi.	Total.
	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.
1871-72, ...	82,552	6,230	45	3	6	88,836
1872-73, ...	85,462	11,485	14	...	14	96,975
1873-74, ...	78,171	15,382	3	3	33	93,592
1874-75, ...	70,414	10,008	2	9	4	80,437

THE THREE GREAT BRANCHES OF THE DEPARTMENT.
LINE.

Decreases due to railway competition and extinction of the Banjara trade.

The decreases are due to railway competition, which on the one hand is diverting Sámbhar salt to Agra, and on the other is destroying the Banjara trade in Kansia salt from Pachbhadra. The importations are now chiefly for local consumption in the vicinity of the Customs line.

Nominal and actual exports.

The nominal and actual exports of sugar across the Jhánsi division were as follows :—

Nominal Exports of Sugar.

Year.	Refined.	Unrefined.	Total.
	Mds.	Mds.	Mds.
1871-72, ...	33,399	77,284	1,10,683
1872-73, ...	22,746	67,219	89,965
1873-74, ...	23,489	40,002	63,491
1874-75, ...	20,721	41,811	62,532

Actual Exports of Sugar.

Year.	Refined.	Unrefined.	Total.
	Mds.	Mds.	Mds.
1871-72, ...	45,124	80,388	1,25,512
1872-73, ...	30,137	72,029	1,02,166
1873-74, ...	31,942	42,188	74,130
1874-75, ...	23,656	43,681	67,337

Falling off of the sugar export trade accounted for.

The falling off of sugar export trade across this division of the line is attributed to the railways attracting it away ; also to the cessation of large grants of sugar formerly made in the Native State of Kota to the temples, which sugar used to be exported across this division ; and, finally, to a paucity of marriages during 1874-75. The charges of the Jhánsi division call for no remarks.

SÁGAR.

Gross receipts and charges.

19. The figures for the Ságar division are as follows :—

Gross Receipts and Charges.

Year.	Gross receipts.	Total charges.	Net receipts.
	Rs.	Rs.	Rs.
1871-72, ...	4,09,760	1,28,772	2,80,988
1872-73, ...	3,81,978	1,25,873	2,56,105
1873-74, ...	3,15,122	1,24,986	1,90,136
1874-75, ...	1,78,275	1,27,054	51,221

Detail of receipts.

Detail of Receipts.

Year.	Salt.	Sugar.	Miscellaneous.	Total.
	Rs.	Rs.	Rs.	Rs.
1871-72, ...	3,82,894	26,656	310	4,09,760
1872-73, ...	3,62,998	18,336	644	3,81,978
1873-74, ...	2,97,657	16,528	937	3,15,122
1874-75, ...	1,64,999	12,514	762	1,78,275

Nominal Imports of Salt.

Nominal imports.

Year.	Kansia.	Sámbhar.	Other salts.	Total.
	Mds.	Mds.	Mds.	Mds.
1871-72, ...	1,18,961	8,667	3	1 27,631
1872-73, ...	1,06,679	14,320	...	1,20,999
1873-74, ...	92,508	6,711	...	99,219
1874-75, ...	51,243	3,756	..	54,999

Actual Imports of Salt.

Actual imports.

Year.	Kansia.	Sámhbar.	Other salts.	Total.
	Mds.	Mds.	Mds.	Mds.
1871-72, ...	1,14,842	7,934	2	1,22,778
1872-73, ...	1,05,649	1,0377	...	1,16,026
1873-74, ...	90,295	5,237	...	95,532
1874-75, ...	51,510	1,260	...	52,770

Here a similar tale has to be told of decrease owing to railway-borne salt occupying the country to the rear of the line and checking direct importations by Banjaras. Baragara salt from the Runn of Kutch is brought by rail to Gadawára, Narsingpur, and Jabalpur, and thence spread behind the Ságar division of the Customs line.

Here also the decrease is owing to railway-borne salt checking direct importations by Banjaras.

The following tables show the sugar exports :—

Nominal and actual exports.

Nominal Exports of Sugur..

Year.	Refined.	Unrefined.	Total.
	Mds.	Mds.	Mds.
1871-72, ...	21,351	13,877	35,228
1872-73, ...	15,026	8,825	23,851
1873-74, ...	14,808	4,583	19,391
1874-75, ...	10,095	6,452	16,547

Actual Exports of Sugar.

Year.	Refined.	Unrefined.	Total.
	Mds.	Mds.	Mds.
1871-72, ...	11,564	9,632	21,196
1872-73, ...	7,819	6,712	14,531
1873-74, ...	7,204	1,676	8,880
1874-75, ...	7,067	3,729	10,796

It will be observed that there was a decrease in the exports of refined sugar and an increase of those of unrefined sugar. The net result has been a decrease in the duty levied. These exports are merely to meet local demand in the neighbourhood of the line. The charges were increased partly owing to higher salaries drawn by the Patrols and Assistant Patrols in the division, and partly to extensive repairs to the officers' bungalows and the mint buildings.

These exports, which on the whole show a decrease in the duty levied, are merely to meet local demands.

HOSHANGABAD.
Gross receipts and charges.

20. Under the head of the Hoshangabad Collectorate I have amalgamated the figures of the abolished Nágpur division, including both the Berar and Wardha sections.

The following tables give the statistics :—

Gross Receipts, Charges, and Net Revenue.

Year.	Gross receipts.	Total charges.	Net receipts.
	Rs.	Rs.	Rs.
1871-72, ...	11,28,261	2,57,037	8,71,224
1872-73, ...	11,33,941	2,56,400	8,77,541
1873-74, ...	12,57,409	2,54,104	10,03,305
1874-75, ...	7,98,009	1,51,211	6,46,798

Detailfo receipts.

Detail of Receipts.

Year.	Salt.	Sugar.	Miscellaneous.	Total.
	Mds.	Mds.	Mds.	Mds.
1871-72, ...	10,26,756	1,01,272	233	11,28,261
1872-73, ...	10,53,057	80,711	173	11,33,941
1873-74, ...	11,71,565	85,669	175	12,57,409
1874-75, ...	7,03,628	98,860	521	7,98,009

Nominal in ports.

Nominal Imports of Salt.

Year.	Sámbhar.	Kansia.	Kokan.	Baragara.	Other salts.	Total.
	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.
1871-72, ...	52	6,113	7,39,395	84,704	24,915	8,55,179
1872-73, ...	...	1,223	7,20,950	1,61,563	1,129	8,84,865
1873-74, ...	...	256	7,58,199	2,26,942	749	9,86,146
1874-75, ...	...	15	7,90,980	2,52,563	1,195	10,44,753

Actual imports.

Actual Imports of Salt.

Year.	Sámbhar.	Kansia.	Kokan.	Baragara.	Other salts.	Total.
	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.
1871-72, ...	52	5,478	7,41,679	73,137	31,686	8,52,032
1872-73, ...	...	1,162	7,10,238	1,40,439	10,758	8,62,597
1873-74, ...	...	85	7,52,022	1,89,455	1,839	9,43,401
1874-75, ...	...	15	7,96,362	2,69,789	1,195	10,67,361

THE THREE GREAT BRANCHES OF THE DEPARTMENT.
LINE.

Explanatory Memo. for 1874-75.

		Bombay or Kokan.	Pachbhadra or Kansia.	Baragara.	Other salts.	Total.
		Mds.	Mds.	Mds.	Mds.	Mds.
1874-75.	Prior to introduction of mileage rate. Hoshangabad,	5,41,248	15	2,05,259	1,022	7,47,544
	Prior to introduction of mileage rate. Nágpur, ...	69,123	...	23,113	3	92,239
	Prior to introduction of mileage rate. Berar, ...	35,907	...	...	27	35,934
	Mileage rate prior to transfer of office to Hoshangabad. Nágpur, ...	93,125	...	14,917	143	1,08,185
	Mileage rate prior to transfer of office to Hoshangabad. Berar, ...	51,577	...	9,274	...	60,851
		7,90,980	15	2,52,563	1,195	10,44,753
	DEDUCT.—Quantity which never crossed the line owing to introduction of the mileage rate duty refunded.	5,396	...	...	...	5,396
		7,85,584	15	2,52,563	1,195	10,39,357
	ADD.—Quantity of salt that crossed the line paid for in previous year, *i. e.*, 1873-74.	10,778	...	17,226	...	28,004
		7,96,362	15	2,69,789	1,195	10,67,361

Formerly the duty on all salt imported by rail was credited to the Nágpur division and Berar, but since the abolition of that division and the introduction of the mileage rate of duty which took place in the first week of May, 1874, it has been credited to Hoshangabad. The following table gives the figures for the past two years :—

Duty on such imports by rail formerly credited to the Nágpur division is now credited to Hoshangabad.

	1873-74.		1874-75.					
	Quantity.	Duty.	Under old system of fixed duty, Re. 1-3 per maund.		Under mileage rate.		Total.	
			Quantity	Duty.	Quantity	Duty.	Quantity	Duty.
	Mds.	Rs.	Mds.	Rs.	Mds.	Rs.	Mds.	Rs.
Hoshangabad and Nágpur.	7,32,724	8,70,750	78,728	93,889	6,67,241	4,92,902	7,45,969	5,86,791
Berar, ...	2,53,422	3,00,983	24,228	28,779	2,69,160	67,066	2,93,388	95,845
Total, ...	9,86,146	11,71,733	1,02,956	1,22,668	9,36,401	5,59,968	10,39,357	6,82,636

It will be seen that the quantity of salt imported both into the Central Provinces and Berar in 1874-75 exceeded the quantity imported in the previous year, though the duty was near five lakhs of rupees less. The decrease in duty, amounting to Rs. 2,83,959 on the imports into the Central Provinces and to Rs. 2,05,138 on the imports into Berar, was entirely caused by the substitution of the mileage rates for the fixed line duty of Re. 1-3 per maund. The rates of mileage duty are $\frac{7}{10}$ths of a pie, per maund per mile

More salt imported into the Central Provinces and Berar than in previous year, though less duty was realized owing to substitution of the mileage rates for the fixed line duty.

east of Raver on the Bombay and Jabalpur line and $\frac{6}{10}$ths of a pie per maund per mile east of Nargaon on the Nágpur branch. The following table gives the details. That the actual loss did not amount to the figures shown in the final column is due to the increased quantities imported. The average decrease of duty which has been fully felt in the decreased prices of salt was 5 annas 4 pies per maund in the Narbada valley east of Raver, 8 annas 5 pies per maund in the Central Provinces immediately to the east of Berar, and 15 annas per maund in Berar, giving a general average of 9 annas 7 pies per maund, or rather more than half the former fixed line duty of Re. 1-3 per maund. The maximum decrease is of course in the western portions and the minimum in the eastern portions of the country traversed by the railway.

General average decrease of duty shown to have been more than half the former fixed line duty.

Statement of trade or salt imports under the mileage rate of duty during 1874-75 *(commencing from 1st May,* 1874, *to 31st March,* 1875*).*

Imports to stations.	Kokan.		Baragara.		Total.		Average duty per maund.	Duty at Re. 1-3 per maund.	Loss by mileage rates.
	Quantity.	Duty.	Quantity.	Duty.	Quantity.	Duty.			
	Mds.	Rs.	Mds.	Rs.	Mds.	Rs.	As. p.	Rs.	Rs.
East of Raver,...	55,555	18,786	2,09,385	2,07,356	2,64,940	2,26,142	13 8	3,14,616	88,474
East of Berar,...	3,94,801	2,61,486	7,500	5,274	4,02,301	2,66,760	10 7	4,77,732	2,10,972
Total Central Provinces, ...	4,50,356	2,80,272	2,16,885	2,12,630	6,67,241	4,92,902	11 10	7,92,348	2,99,446
Berar, ...	2,69,160	67,066	...	...	2,69,160	67,066	4 0	3,19,628	2,52,562
Total, ...	7,19,516	3,47,338	2,16,885	2,12,630	9,36,401	5,59,968	9 7	11,11,976	5,52,008

Adjustment of revenue for 1874-75 between Berar and the Central Provinces not yet determined,

but Mr. Batten understands that Berar is to have Rs. 55,000 a year,

The actual adjustment of the revenue of 1874-75 between Berar and the Central Provinces has not yet been determined. Besides the Rs. 28,779 collected on account of Berar in the month of April, 1874, under the old system, against which must be put Rs. 12,794, charges for that month, I understand that the Government of India have offered Berar a net sum at the rate of Rs. 55,000 per annum, or Rs. 50,417 for the eleven months. This would give a net revenue to Berar of Rs. 66,402 for the year 1874-75, leaving a net revenue, including sugar duty, of Rs. 5,80,396 for the Hoshangabad division of the Central Provinces.

The following tables show how these figures contrast with those of previous years:—

	Net Revenue.	
	Central Provinces, Hoshangabad, and Nágpur.	Berar.
	Rs.	Rs.
1871-72, ...	6,57,000	2,14,224
1872-73, ...	6,78,849	1,98,692
1873-74, ...	7,82,451	2,20,854
1874-75, ...	5,80,396	66,402

THE THREE GREAT BRANCHES OF THE DEPARTMENT.
LINE.

Thus the net decrease of revenue in this division of the Central Provinces amounts to only Rs. 2,02,055, while in Berar it is Rs. 1,54,452. The comparatively large decrease in Berar is due to the large decrease of duty—namely, 15 annas out of 19 annas per maund—under the system of mileage rates. I must also state that the loss in salt duty in the Central Provinces was diminished by Rs. 8,191, the amount of increase in the sugar duties. It is a curious fact that with the exception of 7,500 maunds taken to Nágpur the whole of the Baragara salt imported was delivered at Harda and stations east of Harda on the line to Jabalpur. In this part of the Narbada valley this salt has almost the monopoly of the market, when only Kokan is consumed west of Harda, in Berar and to the immediate east of Berar. More than 12,000 maunds of Baragara salt were taken to stations of the East Indian Railway beyond Jabalpur, but very little went farther than Satna.

and shows what in that case would be the net decrease of revenue in Berar and the Central Provinces.

Nearly all the Baragara salt imported was delivered at Harda and stations east of Harda on the line to Jabalpur.

Rajputána salt has practically ceased to come to the markets south of the Narbada to the west of the point where that river crosses the Customs line, as it cannot compete with the rail-borne salts from Bombay. The Government of India have recently, at my request, prohibited its import except by rail to Khandwa from the 1st September, 1875 (see notification, Department of Revenue, Agriculture and Commerce, No. 207, dated 18th June, 1875). This prohibition will greatly strengthen the hands of the preventive officers on that portion of the line, as it will prevent the approach of Rajputána salt to the line, and it is in harmony with the present course of legitimate trade.

The imports of Rajputána salt which have practically ceased to the south of the Narbada have been prohibted except by rail to Khandwa.

The experience of the year has proved that there is no fear of salt brought by road from Bombay competing with that brought by rail. This is evident from the fact that though the preventive line round Berar has been entirely removed the imports by rail have largely increased. The nominal and actual exports of refined sugar, which alone has hitherto paid duty in the Hoshangabad division, were as follows:—

There is no fear of salt brought by road from Bombay competing with that brought by rail.

Nominal and actual exports.

Year.	Nominal.	Actual.
	Mds.	Mds.
1871-72, ...	1,01,213	1,02,445
1872-73, ...	80,711	80,382
1873-74, ...	85,668	91,972
1874-75, ...	93,859	92,199

The measure to which I have already alluded of extending the duty on unrefined sugar to the end of the line will, I believe, largely increase the revenue of the current year.

The charges for the year have decreased by Rs. 1,02,893. This of course is due to the abolition of the whole Nágpur division, half the cost of which used to be charged to the Central Provinces and the other half to Berar.

Decrease in charges noted.

RAIPUR.

Receipts and charges for the one month this division was in existence during the year.

The Raipur division was in existence only during the month of April, 1874, during which only Rs. 15,684 were realised, while the charges amounted to Rs. 18,369, thus showing a deficit of Rs. 2,685.

On abolition of the southern portion of the Customs line the schedules of the entire establishments were recast by Mr Batten and a large saving effected,

the full benefit of which, however, was not realised in 1874-75.

Further reductions of establishment are now under consideration.

On the abolition of the southern portion of the Customs line, I took the occasion to recast the schedules of the entire establishments of the Department, making a saving of Rs. 2,22,420 per annum in the fixed establishments, besides an estimated amount of nearly Rs. 10,000 in contingent charges. All my proposals received the sanction of the Government of India in orders of the Department of Revenue, Agriculture and Commerce, No. 20, dated the 15th January, 1875. The reduction of the establishments was a work of some little time, so that the full benefit of the saving was not realized in the year 1874-75, and against it must be put charges for pensions and gratuities to discharged officers and men, the account of which has not yet been made up. In the current year I hope to show a large reduction of charges, more especially as I have under consideration further measures for reducing the establishments in the Delhi, Agra, and Hoshangabad divisions.

General result of the abolition of the Nágpur and Raipur divisions on the revenue of the Central Provinces and Berar.

The general result of the abolition of the Nágpur and Raipur divisions of the line on the revenue of the Central Provinces and Berar will be gathered from the tables in which I have assumed that Berar will be credited with Rs. 50,417 net for the last eleven months of 1874-75, transferred from the Central Provinces:—

CENTRAL PROVINCES.

	Salt duty and miscellaneous receipts.	Sugar duty.	Total.	Charges.	Net revenue.
	Rs.	Rs.	Rs.	Rs.	Rs.
1871-72, ...	12,36,193	1,28,124	13,64,317	3,97,416	9,66,901
1872-73, ...	12,43,210	99,194	13,42,404	3,95,915	9,46,489
1873-74, ...	12,84,111	1,02,197	13,86,308	3,87,319	9,98,989
1874-75, ...	8,06,398	1,06,374	9,12,772	2,83,840	6,28,932

BERAR.

	Salt duty and miscellaneous receipts.	Charges.	Net revenue.
	Rs.	Rs.	Rs.
1871-72, ...	2,95,723	81,499	2,14,224
1872-73, ...	2,80,331	81,639	1,98,692
1873-74, ...	3,01,365	80,511	2,20,854
1874-75, ...	79,196	12,794	66,402

Thus the net loss to the Central Provinces in 1874-75 as compared to 1873-74 may be taken at less than $3\frac{3}{4}$ lakhs of rupees, and in Berar at about $1\frac{1}{2}$ lakh. I feel confident that in the current year 1875-76 the loss in the Central Provinces will be much less, as the charges will be considerably decreased. I venture to submit that, considering the benefit to the people in the reduced price of salt, these results will be held to be satisfactory.

THE THREE GREAT BRANCHES OF THE DEPARTMENT.

INTERNAL BRANCH.

Gross realizations.

21. The gross realizations of the Internal Branch for the past four years have been as follows :—

Year.	N.-W. Provinces.				Oudh.				Total Internal Branch.			
	Duty on salt.	License fees	Miscellaneous.	Total.	Duty on salt.	License fees.	Miscellaneous	Total.	Duty on salt.	License fees.	Miscellaneous.	Total.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1871-72, ...	53,780	45,220	156	99,156	8,889	3,388	60	12.337	62,669	48,608	216	1,11,493
1872-73, ...	87,594	56,186	186	1,36.966	14,695	3,990	293	18,978	1,02,289	60,176	479	1,62,944
1873-74, ...	1,07,228	57,081	122	1,64,426	17,422	4,545	23	21,990	1,24,645	61,626	145	1,86,416
1874-75, ...	94,515	38,950	117	1,33,582	13,183	3,377	...	16,560	1,07,698	42,327	117	1,50,142

Decrease due to depressed state of saltpetre trade.

The decrease is attributed to the low prices of saltpetre which have prevailed during the year 1874-75, and the consequent depressed state of the trade, which has led to a great decrease in the manufacture of the article. This will be seen in the following tables showing the number of licenses granted and the fees realized thereon :—

Details of licenses and fees.

Original Licenses.

	Crude saltpetre.		Sajji.		Rasi.		Khari.		Saltpetre refineries.		Total.	
	Number.	Fees.	Number.	Fees.	Number.	Fees.	Number.	Fees.	Number.	Fees.	Number.	Fees.
1873-74.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.
N.-W. Provinces.	12,802	25,605	3,573	7,146	815	1,629	560	14,000	173	8,650	17,923	57,030
Oudh, ...	1,061	2,122	178	356	...	...	108	216	37	1,850	1,384	4,544
Total, ...	13,863	27,727	3,751	7,502	815	1,629	668	14,216	210	10,500	19,307	61,574
1874-75.												
N.-W. Provinces.	6,563	13,125	3,590	7,180	114	228	426	10,650	155	7,750	10,848	38,934
Oudh, ...	811	1,621-8	30	60	...	...	72	144	31	1,550	944	3,375-8
Total, ...	7,374	14,747-8	3,620	7,240	114	228	498	10,794	186	9,300	11,792	42,309-8

Duplicates.

	Crude saltpetre.		Sajji.		Saltpetre refineries.		Total.	
	Number.	Fees.	Number.	Fees.	Number.	Fees.	Number.	Fees.
1873-74.		Rs. a. p.		Rs. a. p.		Rs.		Rs. a. p.
N.-W. Provinces, ...	44	22 0 0	9	4 8 0	2	25	55	51 8 0
Oudh, ...	1	0 8 0	...	...	...	...	1	0 8 0
Total, ...	45	22 8 0	9	4 8 0	2	25	56	52 0 0
1874-75.								
N.-W. Provinces, ...	32	16 0 0	...	...	...	...	32	16 0 0
Oudh, ...	3	1 8 0	...	...	...	...	3	1 8 0
Total, ...	35	17 8 0	...	...	...	...	35	17 8 0

A further cause of depression in the saltpetre trade is stated to have arisen from the restrictions placed by the Government of India on the movement of saltpetre. This subject is, I believe, still under the consideration of the Government.

Eduction of salt from saltpetre during the last four years.

The quantities of salt educed from saltpetre in the North-Western Provinces and Oudh during the last four years were as follows :—

	Mds.
1871-72, ...	... 19,861
1872-73, ...	... 32,659
1873-74, ...	... 40,165
1874-75, ...	... 34,329

CHARGES.

The charges were as follows :—

Year.	N.-W. PROVINCES.			OUDH.			TOTAL.		
	Fixed.	Contingent.	Total.	Fixed.	Contingent.	Total.	Fixed.	Contingent.	Total.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1871-72, ...	1,53,623	13,507	1,67,130	59,053	5,424	64,477	2,12,676	18,931	2,31,607
1872-73, ...	1,54,705	13,581	1,68,286	60,424	6,525	66,949	2,15,129	20,106	2,35,235
1873-74, ...	1,57,962	12,435	1,70,397	61,889	5,273	67,162	2,19,851	17,708	2,37,559
1874-75, ...	1,56,517	11,784	1,68,301	61,082	4,952	66,034	2,17,599	16,736	2,34,335

The administration of the Internal Branch has been very closely watched by Mr. Deputy Commissioner Adam, who has visited each circle and issued detailed instructions in such matters as he found necessary. In my next report I hope to be in a position to furnish some valuable statistics regarding the eduction of salt from saltpetre. The article which is manufactured from saline earth with the greatest danger to the salt revenue is khari (sulphate of soda), and it has been necessary in numerous instances to refuse licenses for the manufacture of this substance, owing to the impossibility of our properly supervising it with the limited establishments at my disposal. Recently a large zemindar in the Aligarh district volunteered to meet the cost of establishments to look after his operations, and on this condition he has been permitted to establish extensive khari works. The result of this experiment is being carefully watched.

Khari (sulphate of soda) works a source of great danger to the salt revenue.

SAMBHAR LAKE.

Financial results.

22. The following table gives the financial results of our lease of the Sámbhar Lake year by year from its commencement :—

Year.	Quantity of salt sold.	Receipts.	Expenditure.	Net receipts.
	Mds.	Rs.	Rs.	Rs.
1869-70, ...	2,37,093	1,48,185	78,146	+70,039
1870-71, ...	10,08,799	6,30,518	6,58,466	—27,948
1871-72, ...	11,28,982	6,59,135	8,00,418	—1,41,283
1872-73, ...	13,13,409	8,82,473	7,95,710	+86,763
1873-74, ...	11,52,876	7,63,218	7,95,734	—32,516
1874-75, ...	10,65,471	7,01,381	8,14,162	—1,12,781
Total, ...	59,06,624	37,84,910	39,42,636	—1,57,726

CUSTOMS DEPARTMENT FOR THE OFFICIAL YEAR 1874-75.

Cash deficit more than covered by stocks in hand.

The operations of 1874-75 increased the cash deficit from Rs. 44,945 to Rs. 1,57,726; but during the year there was a net increase of stocks of salt amounting to no less than 13,40,399 maunds. The balance of stock in hand on the 31st March, 1875, was 40,22,169 maunds. If from this be deducted 16,14,548 maunds, which is now estimated to be the quantity received from the Native States on our assuming charge of the lake, there remains 24,07,621 maunds to be set against the cash deficit of Rs. 1,57,726. Now the average price realized in 1874-75 was above 10½ annas per maund, so that we may safely value the stock at our credit at Rs. 12,00,000. Deducting the cash deficit we arrive at a net profit of nearly 10½ lakhs of rupees on our total operations since we assumed charge of the lake.

The year was below the average for sales, but extraordinarily good for manufacture.

The year 1874-75 may be described as below the average for sales, but as extraordinarily good for manufacture. I believe the chief cause of the diminished sales was the anticipation of the extension of the Rajputána State Railway to Sámbhar. This occurred too late in the year to compensate for the delay.

Since the close of the year the sales have been very large, being in the first three months of 1875-76 nearly double in quantity those in the same period of 1874-75, and largely exceeding those in any previous year. There is now every prospect of a surplus in the cash account as well as a large quantity of stock to our credit. The further extension of the railway along the shore of the lake for five miles, so as to reach the chief stores of salt, which extension the Government of India have, I believe, determined upon as recommended by me, will, it is hoped, render us independent of all other carriage except for the trade to places not affected by the railway, and will tend still further to cheapen the salt in the different markets.

Proposed extension of the railway along the shore of the lake.

Marts to which salt was taken.

The following table shows the marts to which the salt was taken during the past two years:—

Marts.	1873-74.	1874-75.
	Mds.	Mds.
Bhiwani, ...	1,78,895	1,36,669
Karauli and Jhánsi, ...	3,19,074	2,00,543
Agra, ...	2,31,606	3,66,682
Tonk, ...	1,76,878	1,70,067
Riwári, ...	1,63,095	1,25,883
Alwar, ...	50,139	50,107
Local, ...	25,891	6,245
Remaining to be cleared, ...	33,644	30,275
Total, ...	11,79,222	10,86,471

It will be seen that the chief falling off was for Bhiwani, Karauli, Jhánsi, and Riwári. Probably the figures for Karauli and

Jhánsi refer to the marts below the line in the Jhánsi division. There is no apparent reason for the trade to Karauli, which is outside the line and is not affected by the railroad, falling off. There was a great increase in the trade to Agra, and the imports of Sámbhar salt into British territory were larger in 1874-75 than in any previous year.

Quantity of salt manufactured, with details of charges.

The following figures show the amount of salt manufactured, with details of the charges for the past four years :—

Year.	Quantity manufactured.	Cost of manufacture.	Establishment and contingencies.	Treaty payments.	Total charges.
	Mds.	Rs.	Rs.	Rs.	Rs.
'1-72, ...	14,26,218	29,704	70,714	7,00,000	8,00,418
'2-73, ...	15,85,037	29,779	65,931	7,00,000	7,95,710
'3-74, ...	16,28,999	35,013	60,721	7,00,000	7,95,734
'4-75, ...	25,01,360	51,839	62,323	7,00,000	8,14,162

The Assistant Commissioner, Mr. Lyon, gives the following ;count of the manufacturing seasons :—"In the lake salt was ›undant in all the works till late in the season, and every effort as made to procure labour from the neighbouring towns and also om a distance. The success of our efforts was great, for during the onths of April, May, and June above an average year's supply as obtained. After the rainy season the works commenced very rly. The first salt was extracted in September, while the work — the preceeding year cannot be said to have fairly commenced till February."

Detail of labour employed.

The labour employed during the last two years was as follows :—

	Labourers.	Carts.	Bullocks.
1873-74, ...	... 1,32,643	14,947	20,016
1874-75, ..	... 1,84,463	18,087	32,421

These figures are arrived at by adding together the numbers employed on each day that the manufacture is in progress.

The increased expenditure due to increased manufacture,

The increased charges are almost entirely due to the increase of manufacturing operations. As I have frequently explained, the cost per maund on the whole charges is greatly diminished by increased manufacture, as the greater portion of the charges are fixed. The following table shows the charges per maund for two years :—

	Manufacture alone.	Establishment and contingencies added.	Lease added.
	Pies.	Pies.	Annas.
1873-74, ...	4·64	11·28	7·82
1874-75, ...	4·04	8·90	5·29

shown to have been highly remunerative.

This shows that the increased expenditure was highly remunerative. We have never made the salt so cheaply before.

The price fixed by Government is 8 annas per maund, to which must be added fees at varying rates paid by the traders for the liberty of selecting particular heaps which would not have been opened in the ordinary course of sales. The results produced an average price of 10·53 annas per maund in 1874-75, against 10·75 as in the previous year. With all our large stock of salt, some of it produced so far back as in 1871, the question arises whether it would not be good policy to reduce prices even before the cash deficit disappears. This point is under consideration. The general reduction of prices, including selection fees, to an average of 8 annas per maund might increase the sales, especially if the older salt, which has a less value in the market, were cheapened considerably.

Average sale prices in the past and the previous year.

Mr. Lyon has estimated that a maund of salt can now be delivered in Agra at Rs. 4-4-1, while Mr. Adam calculated that in 1869-70 it cost Rs. 4-14-5. This estimate of Mr. Lyon includes 10 annas per maund as the cost price of the salt, 7 annas per maund railway freight, and Rs. 3 per maund duty. The remaining miscellaneous charges, amounting to 3 annas 1 pie per maund, have been taken from the statements of traders, who include many items open to criticism.

Estimated cost now of a maund of salt on delivery at Agra.

23. The sales at the Mandi mines for the past four years have been as follows:—

MANDI SALT MINES.
Sale and exports.

Year.	For export to British territory.	For sale in Native States.	Total.
	Mds.	Mds.	Mds.
1871-72, ...	88,725	41,428	1,30,153
1872-73, ...	1,05,633	33,200	1,38,833
1873-74, ...	97,926	36,055	1,33,981
1874-75, ...	1,03,823	38,491	1,42,314

Mr. Tregear, the Officiating Inspector, reports that the year 1874-75 was the most favourable since our establishments have been posted at Mandi. This was due to better working arrangements, to the favourable weather, and to short supplies of the previous year.

The year 1874-75 the most favourable since our establishments have been posted at Mandi.

The realizations and charges are shown below. It will be seen that the Raja's revenue was larger than in any previous year, while the amount due to the British Government was above the average though lower than that for 1872-73.

Realizations and charges.

The charges were diminished chiefly owing to the pay of the officer in charge being less, as he was an officiating instead of permanent Inspector.

The Raja will be a greater gainer if he accepts the terms recently offered him as conditions of our withdrawing our establishments, *viz.*, the payment by him annually of Rs. 50,000, the present prices and registers being maintained, subject to the inspection of British officers.

Realizations.

Year.	Total amount paid to Raja for salt at Re 1-4 per maund	Due to British Government.	Due to Raja.
	Rs. a. p.	Rs. a. p.	Rs. a. p.
1871-72, ...	1,62,688 12 0	55,453 4 0	1,07,235 8 0
1872-73, ...	1,73,541 0 0	66,020 14 0	1,07,520 2 0
1873-74, ...	1,67,476 4 0	61,203 12 0	1,06,272 8 0
1874-75, ...	1,77,892 12 0	64,889 4 0	1,13,003 8 0

Charges.

Year.	Establishment.	Contingencies.	Total.
	Rs.	Rs.	Rs.
1871-72, ...	7,664	416	8,080
1872-73, ...	7,865	395	8,260
1873-74, ...	7,532	515	8,047
1874-75, ...	5,375	469	5,844

THE TWO GREAT SOURCES OF REVENUE.

SALT.

Quantity paying duty and proportion contributed by each kind.

24. The following table gives the quantities of each kind of salt actually brought into the markets in the past four years paying duty to the Inland Customs Department. Kohát and Mandi are excluded :—

Quantity of Salt paying duty.

Year.	Panjáb mines salt.	Balambha.	Sámbhar.	Sultánpuri.	Bombay.	Salambha.	Didwána.	Madras.	Kansia.	Saltpetre salt.	Baragar	Other salts.	Total.
	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.
1871-72, ...	12,72,775	10,47,247	6,58,660	5,58,889	7,41,679	1,65,345	3,10,079	1,02,316	1,26,930	19,992	73,137	48,691	51,25,740
1872-73, ...	13,54,009	12,04,379	6,50,493	5,55,078	7,10,238	1,32,077	3,31,459	84,650	1,18,300	33,003	1,40,439	19,578	53,33,703
1873-74, ...	13,56,273	9,76,329	6,52,779	7,13,951	7,52,022	1,04,559	3,34,014	95,352	1,05 762	40,265	1,89,465	11,476	53,29,237
1874-75, ...	13,21,598	10,92,131	6,75,716	7,27,164	7,96,362	66,127	3,04,334	12,174	61,532	34,455	2,69,789	11,170	53,72,552

The chief salts that show a steady increase and also those that maintain their position.

The chief salts showing a steady increase are Sámbhar, Sultánpuri, Kokan and Baragara, while Lahori, Balambha and Didwána fairly maintain their position. Salambha and Kansia are falling off. Regarding Madras salt the figures for 1874-75 refer only to the month of April, 1874, after which the Raipur division of the line was abolished, and no later record was possible of the quantities of Madras salt brought in to the markets in the eastern portion of the Central Provinces. It is evident from the fact that large quantities of Bombay salt, amounting to 2,87,010 maunds, were taken to Nágpur in the eleven months after April, 1874, that Madras salt has not driven Bombay salt back to the west.

Statistics given of the salt traffic on the different railways.

25. The returns of salt traffic which I have received from the different Railway Companies are so inconsistent with each other that I cannot venture to give statistics which can claim to be accurate.

Scinde, Panjáb and Delhi Railway.

It would appear that nearly 2½ lakhs of maunds of salt were in 1874-75 booked *down* by the Scinde, Panjáb and Delhi Railway, and that it was all salt from the Panjáb mines. About 1,20,000 maunds were taken to Multán, and thence despatched downwards to and *viâ* Lahore. About one lakh of maunds were booked downwards from Lahore and Amritsar; of this about 14,000 maunds went as far Patna and Dinapur. The up-traffic of the same railway was only about 30,000 maunds, of which the greater part was booked from Delhi to Saháranpur and stations short of Saharánpur.

East Indian Railway.

The down traffic of the East Indian Railway is stated at over 11 lakhs of maunds, of which nearly 10½ lakhs were booked from Agra and Háthras. About 7½ lakhs of maunds were delivered on the upper section line at stations between Delhi and Allahabad, the principal being Cawnpore. About ¾ths of a lakh of maunds were taken to the Jabalpur branch and the Great Indian Peninsula Railway. The remainder was carried to stations on the Oudh and Rohilhand Railway and below Allahabad.

Oudh and Rohilkhand Railway.

Altogether over 7 lakhs of maunds were taken to stations on the Oudh and Rohilkhand Railway. Of this about 3 lakhs was Sultánpuri salt taken into Rohilkhand *viâ* Aligarh. Nearly all the rest was booked from Cawnpore to Lucknow and stations west and south of Lucknow, and was probably Bhartpur and Sámbhar salt.

Great Indian Peninsula Railway.

The Great Indian Peninsula Railway salt traffic towards Berar and the Central Provinces has been detailed above in connection with the Hoshangabad division of the line.

Rajputána State Railway.

I have already stated that 9,66,933 maunds of salt were brought by the Rajputána State Railway to Agra and 7,03,650 to Delhi.

Freight charges by railway on salt.

26. The extension of railway communications has naturally had a favourable effect on reducing the price of salt in the North-Western Provinces and Oudh, which are supplied from Sámbhar, Bhartpur, and Sultánpur. The Rajputána State Railway has now connected these three salt sources with the general railway system. The rate of charge for the carriage of salt on the Rajputána State Railway is four pies from station to station. This amounts to seven annas per maund from Sámbhar to Agra, one anna four pies from Bhartpur to Agra, eight annas eight pies from Sámbhar to Delhi, and one anna four pies from Faraknagar (the Sultánpur station) to Delhi. In addition to these charges, which fall at the comparatively high rate of nearly half a pie per maund per mile, there are through booking charges of two pies per maund at Delhi and six pies per maund at Agra. When the railway bridge at Agra is open, it is hoped that the through booking charge will be the same as at Delhi.

On the East Indian Railway salt, when tendered in quantities of of not less than 220 maunds for distances over 150 miles, is charged

at the rate of $\frac{1}{4}$ pie per maund per mile; when the quantity or distance is less, the rate is $\frac{1}{3}$ pie per maund per mile. These rates are charged per 100 maunds at the nearest convenient round figure.

The Oudh and Rohilkhand Railway charge for all quantities and distances the lower of the above two rates, *viz.*, $\frac{1}{4}$ pie per maund per mile. On salt taken from the East Indian Railway to the Oudh and Rohilkhand Railway at Aligarh, Cawnpore or Benares, a through booking charge of apparently one rupee per 100 maunds is made. In addition to this $1\frac{1}{4}$ anna per maund is charged at Benares, and one anna per maund at Cawnpore, for taking the salt across the river from station to station. The charge at Cawnpore will be reduced probably when the railway bridge is open there.

The rate on the Scinde, Panjáb and Delhi Railway professes to be $\frac{1}{4}$ pie per maund per mile, but the published tables of the Company show that some fractional addition is always made to this rate in applying it to the various distances. On the Great Indian Peninsula Railway and the Bombay, Baroda and Central India Railway the rate is $6\frac{1}{2}$ pies per ton of 27 maunds per mile, or less than $\frac{1}{4}$ of a pie per maund per mile. To this, however, is added a terminal charge of one anna per maund, which when spread over great distances, as from Kharagara to Jabalpur, nearly 1,000 miles, is hardly perceptible. It may be said that, including the terminal charge, the average charge for freight on salt imported into the Central Provinces and Berar does not exceed $\frac{1}{4}$ pie per maund per mile.

The following table shows the prevailing prices at the chief marts directly supplied with Sámbhar salt as contrasted with former prices:—

Name of marts.	Prices previous to assumption of the Lake, per maund.	Present prices per maund.
	Rs. a. p.	Rs. a. p.
Bhiwáni, Outside the Customs line,	1 14 0	1 4 8
Riwári, Outside the Customs line,	1 13 0	1 5 4
Delhi, ...	5 8 0	4 10 2
Agra, ...	5 8 0	4 11 7
Jhánsi, ...	6 4 0	5 0 0
Ságar, ...	5 12 0	5 5 4

SUGAR.

Trade of the year below the average.

27. The sugar trade of the year both in refined and unrefined sugar was under the average, as will be seen from the following figures. The details have been explained under each division:—

Year.	Refined.	Unrefined.	Total.
	Mds.	Mds.	Mds.
1871-72, ...	10,94,074	13,27,683	24,21,757
1872-73, ...	8,77,454	14,29,258	23,06,712
1873-74, ...	10,31,273	14,52,329	24,83,602
1874-75, ...	9,08,849	12,66,149	21,74,998

PENAL ACTION OF THE DEPARTMENT.

PENAL ACTION OF THE DEPARTMENT.

PERSONS.

28. The number of persons arrested for breach of the Customs laws, and the manner they were dealt with, are shown in the following table:—

Number arrested and how dealt with.

Year.	Number arrested.	Released by the Department.	Sent up for trial.	Acquitted.	Convicted.	Percentage of convictions.
1871-72, ...	5,702	3,147	2,555	193	2,362	92·42
1872-73, ...	6,594	3,715	2,876	185	2,690	93·53
1873-74, ...	* 6,660	3,655	3,003	150	2,853	95·0
1874-75, ...	† 4,025	2,137	‡ 1,879	70	1,722	96·09

Explanation of apparent decrease in arrests in 1874-75.

The reason of the apparent decrease in arrests in 1874-75 was that a great number, no less in 1873-74 than 1745, were made in the Raipur division, which has been abolished Statement No. V. gives details for the two years for each division. The arrests in the Hissar division show a considerable increase of attempts at smuggling, which the Collector attributes to the scarcity prevailing during the year. In every other division except Delhi the number of arrests was less. Of the 4,025 persons arrested more than half, or 2,137, were released by the Department for reasons which will be given below; 1,879 were sent up for trial by the criminal courts, of whom 1,722 were convicted and punished, 70 acquitted, and the cases of the remaining 87 were pending trial during the close of the year. The percentage of convictions to committals was thus over 96, being better than in any of the three previous years.

Percentage of convictions to committals better than in the three previous years.

Persons arrested but released by the Department.

The following statement classifies the persons arrested but released by the Department:—

Year.	On payment of single duty.	On payment of double duty, or in default confiscation of salt.	For possessing less than one seer.	Infirm persons and children.	On proof of ignorance or inadvertence.	For want of proof.	Total.
1871-72, ...	884	1,636	114	185	23	305	3,147
1872-73, ...	1,353	1,767	56	173	27	339	3,715
1873-74, ...	1,113	1,906	47	235	44	310	3,655
1874-75, ...	4	1,844	24	63	13	189	2,137

Those shown in the first two columns, amounting to 1,848, were proper arrests, the persons being released on payment of single or double duties.

* One man died and one escaped on his way to court.
† The cases of 9 men were still under departmental investigation at the close of the year.
‡ The cases of 87 men were pending trial in the courts at close of the year.

Punishments inflicted by the criminal courts.

The average punishments inflicted by the criminal courts were as follows:—

Year.	Number imprisoned in default of payment of fine.	Average period of imprisonment.	Number paid fine.	Average amount of fine.
		M. D.		
1871-72, ...	749	1 19·11	1,609	9·53
1872-73, ...	823	1 15·41	1,867	9·50
1873-74, ...	967	1 27·83	1,886	10·74
1874-75, ...	681	1 16·68	1,041	12·36

Out of the 1,722 persons fined 681 were unable to pay, and underwent imprisonment for an average period of about one month and a half. The fines averaged Rs. 12·36 per head, being higher than in previous years—an evidence of the disposition of the courts generally to support the department. I have had to represent to the Government of the North-Western Provinces the lenient manner in which Mr. R. J. Leeds, Joint Magistrate of Agra, has dealt with convicted smugglers.

Goods. Quantity subjected to confiscation and double duty.

29. Confiscation and double duty are punishments awarded by the Commissioner of land revenue, to whom recommendations are submitted by the Customs officers. The following table gives the statistics:—

Goods.

Year.	Confiscated.						Total value of confiscations.	Double duty.						Total of extra duty so levied.
	Salt.			*Sugar.*				*Salt.*			*Sugar.*			
	Cases.	Quantity.	Value.	Cases.	Quantity.	Value.		Cases.	Quantity.	Amount of extra duty so levied.	Cases.	Quantity.	Amount of extra duty so levied.	
	No.	Mds.	Rs.	No.	Mds.	Rs.	Rs.	No.	Mds.	Rs.	No.	Mds.	Rs.	Rs.
1871-72,... ...	2,322	3,733	19,407	48	87	738	20,145	1,013	1,759	11,697	899	2,465	3,243	14,940
1872-73,... ...	1,862	3,473	16,770	26	62	333	17,103	772	1,471	8,573	686	1,948	2,740	11,313
1873-74,... ...	2,162	3,540	16,781	23	121	462	17,243	780	1,322	7,726	707	1,815	1,834	9,560
1874-75,... ...	1,583	2,574	11,576	26	41	226	11,802	584	638	3,830	826	2,337	2,574	6,404

In 2,979 cases reported for the orders of the Revenue Commissioners, the recommendations of the Customs Collectors were confirmed in 2,973 cases and modified in two cases; the remaining four cases were pending at the close of the year. In the two cases referred to the modification of the Collector's recommendation consisted in subjecting the salt only to confiscation, whereas the Collector had recommended that the carriage should also be confiscated.

SMUGGLING.

Smuggling on the Indus line confined to northern beats, where smugglers show fight.

30. As in former years, smuggling on the Indus line is confined almost entirely to the northern beats. Here the smugglers are rarely captured without showing fight, and sword-cut

wounds are freely given and received. I have already alluded to the increase of smuggling in the Hissar division owing to the impoverished condition of the people. A Customs peon who boldly attacked four smugglers was severely beaten and would have lost his life had not assistance been rendered in time to rescue him. One of the smugglers was convicted, and besides being fined Rs. 50 for the offence against the Customs laws, was imprisoned for one year and a half under the Penal Code. There were two cases of serious resistance to the Customs establishment in the Delhi division in which our men showed remarkable bravery against overwhelming numbers. In the Agra division two Customs officers attacked eight smugglers and succeeded in capturing one man and all the salt after a hand-to-hand fight. In another case, where an entire village turned out to rescue the smugglers, the ringleaders were identified and heavily punished. In the Jhánsi division four Customs officers succeeded in capturing three out of sixteen smugglers and the salt of the whole of them. In another case a peon attacked eight smugglers, who temporarily escaped with their salt, but four were afterwards convicted on their own confession.

Increase of smuggling in Hissar, where also,

as well as in the Delhi,

Agra,

and Jhánsi divisions, there were cases of resistance to the Customs establishment.

The abolition of the Raipur division, where smuggling was always rife, has considerably affected the statistics showing the penal action of the Department, as will be seen from the details in the statements appended to this report.

On the whole I am well satisfied with the conduct of the Department in the prevention of smuggling. It cannot be said that anywhere smuggling assumes the proportion of a general trade. It merely supplies illicit salt to the people in the immediate neighbourhood of the line.

On the whole Mr. Batten is well satisfied with the conduct of the Department in the prevention of smuggling.

The greater portion of the salt smuggling is attempted by persons carrying on their heads loads which they throw down if detected, while they themselves endeavour to escape. The following table shows that more than half the smugglers were arrested who tried this plan:—

Number of headloads and smugglers seized.

Year.	Number of head-loads.	Number of head-load salt smugglers seized.	Percentage.
1871-72, ...	6,553	3,078	46·97
1872-73, ...	6,583	2,844	43· 2
1873-74, ...	6,765	3,271	48·35
1874-75, ...	4,266	2,140	50·16

ESTABLISHMENT.

31. The following officers have worked well and deserve special mention:—

Names of officers that have worked well and deserve special mention.

Mr. R. M. Adam, Deputy Commissioner. This officer has rendered me the greatest assistance in every branch of the Department. Those especially under his immediate charge are the Sámbhar Lake operations and the Internal branch. He has visited every office of the latter, and I hope the result will be greatly improved administration. Mr. Ray and Mr. Lyon, Assistant Commissioners. Messrs. W. T. Blewitt, R. J. Whitten, H. Warth,

A. R. Shaw, Collectors. Mr. W. Synnott, Personal Assistant, whom I am glad to say I have been able to promote under the revised schedule. Messrs. G. A. Bradford, T. L. Barlow, H. Blewitt, H. T. Ives, J. G. Clarkson, C. J. Hickie, L. Verrieres, R. W. McMullen, W. B. E. Ives, G. H. Hickie, B. C. Dutton, J. W. N. Barlow, Ahmad-ulla Khan, C. M. Smith, W. Foster, W. A. Kingston, A. Hickie, S. Houlton, H. Tapsell, W. N. Chill, E. J. C. Master, E. J. Schneider, Kali Narain Roy, D. Reid, W. C. Howard, J. W. Jones, A. F. Ashton, J. Graham, W. W. Green, W. B. Jones, J. Cooper, J. Durham, Ashgar Ali Beg, U. N. Kallonas, C. A. Weldon, J. M. Mitchell, Patrols and Inspectors. Diwan Singh, H. S. Neil, A. W. Emmett, W. S. Braybrooke, C. H. Angas, H. A. Tregear, P. M. Brennan, A. G. Armstrong, W. Siddons, G. H. McMullen, A. Potter, R. F. Chalmers, J. Bolster, W. H. Plomer, F. R. Cockell, C. A. Browne, T. L. Barrow, W. E. Young, G. Buckley, C. Johnson, T. J. Matthews, G. T. Taylor, Assistant Patrols.

Crime in the force.

The following is a statement of crime in the force. The offences were chiefly of a petty nature, and few of them were connected with the work of Department. Considering that the Department numbers over 12,000 officers and men, the statement seems very satisfactory:—

		Conniving with smugglers and receiving bribes.	House-trespass.	Uttering false coin.	Enticing away another's wife.	Rescue from lawful authority.	Assault or use of criminal force.	Theft.	Marriage against will.	Implicated in mutiny of 1857.	Causing nuisance on public road.	Purchasing stolen property.	Causing hurt.	Total.
Panjáb Mines,	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Indus line,	...	...	...	...	...	...	1	...	...	...	...	...	...	1
Multán,	...	...	...	...	...	...	2	...	...	...	...	...	...	2
Hissár,	...	...	...	...	...	...	...	1	...	...	...	...	...	1
Delhi,	...	...	...	...	...	...	...	1	...	...	...	2	2	5
		...	...	...	...	...	3	2	...	...	...	2	2	9
Agra,	...	1	...	1	...	...	...	1	...	...	...	...	...	3
Jhánsi,	...	1	...	...	...	...	...	1	...	...	...	...	...	2
		2	...	1	...	...	...	2	...	...	...	...	...	5
Ságar,	...	...	...	...	1	...	...	...	1	...	...	...	...	2
Hoshangabad,	...	...	...	...	...	...	...	...	...	...	...	...	...	...
		...	...	...	1	...	...	...	1	...	...	...	...	2
Total Line,	...	2	...	1	1	...	3	4	1	...	...	2	2	16
INTERNAL. N.-W. Provinces,	...	...	1	...	...	3	3	...	...	1	1	...	...	9
INTERNAL. Oudh,	...	...	...	...	...	...	...	...	...	...	...	...	...	...
		...	1	...	...	3	3	...	...	1	1	...	...	9
Total,	...	2	1	1	1	3	6	4	1	1	1	2	2	25

CONCLUSION.

CASUALTIES.

The casualties of the year were not large. There were 107 deaths reported, amongst which were those of Mr. E. W. Parsons, Collector, Mr. H. Browne, Patrol, Mr. T. Matthews, Assistant Patrol. There were 365 punitive dismissals including that of one probationary Assistant Patrol who failed to pass the departmental examination. Forty-five men deserted whilst on duty and 464 failed to rejoin from leave. There were 143 resignations including that of Mr. H. Wright, Collector, who retired on a good service pension. Mr. G. Ferriére, Assistant Patrol, also resigned, having obtained employment in Peru.

In carrying out the reductions necessitated by the abolition of the Nágpur and Raipur divisions, I took the opportunity to weed the department of officers the retention of whose services was, in my opinion, the least advantageous to Government.

The numbers so brought under reduction were 2 Collectors, 4 Patrols and 16 Assistant Patrols. A similar course was pursued in the case of the Sub-Assistant Patrols, of whom 19 were brought under reduction.

Casualties in the subordinate establishment.

	Collectors and Assistant Commissioners.	Patrols and Inspectors.	Assistant Patrols.	Sub-Assistant Patrols and Sub-Inspectors.	Kotgashts.	Jemadars.	Peons.	Clerks.	Muharrirs.	Servants.	Medical establishment.	Total.	Percentage of each kind of casualty on total establishment.
Sanctioned strength on 1st April, 1874, ...	15	70	68	155	226	985	11,022	63	783	229	23	13,639	
During the year 1874-75.													
Died, ...	1	1	1	2	3	7	87	...	3	2	...	107	·78
Dismissed punitively, ...	...	...	1	1	2	17	336	...	6	2	...	365	2·68
Ditto owing to infirmity, ...	...	...	...	1	1	2	16	...	1	1	...	22	·16
Deserted when on duty, ...	...	...	...	..	...	1	43	...	1	...	...	45	·33
Failed to rejoin from leave,	...	...	...	...	1	13	445	...	...	5	...	464	3·4
Resigned, ...	1	...	1	2	1	4	124	1	6	3	...	143	1·05
Brought under reduction,	3	4	16	19	28	199	1,369	7	44	83	3	1,775	13·01
Total casualties, ...	5	5	19	25	36	243	2,420	8	61	96	3	2,921	21·49
Percentage on casualties,	33·33	7·14	27·94	16·13	15·93	24·67	21·95	12·7	7·79	41·92	13·04	21·49	...

Mr. Batten notices the great improvement in the collections up to 15th July, 1875, and anticipates that the net revenue of the current official year will exceed that of any previous year in the history of the Department.

32. I take the opportunity to mention here that since the close of the year 1874-75 there has been a great improvement in the collections of the Department. In the three months and a half ending the 15th July, 1875, the imports of salt exceeded those in the same period of 1874 by nearly two lakhs of maunds, and the receipts of the Department on account of salt, including the sales at the Sámbhar Lake, show an increase of more than $6\frac{3}{4}$ lakhs of rupees. The sugar exports have also largely increased, giving over $1\frac{1}{2}$ lakh of rupees excess duty. In spite, therefore, of the decrease of salt duty in the Central Provinces and Berar and the abolition of the Raipur line there seems every reason to anticipate that the net revenue of the current year will exceed that of any previous year in the history of the Department.

G. H. M. BATTEN,

Commissioner, Inland Customs.

Return of Strength, Realizations, extent of Line, &c., of the Department of Inland Customs at the close of 1873-74 *and* 1874-75.

Division.	1873-74.						1874-75.						Remarks.
	Number of officers.	Number of men.	Miles of line.	Quantity of salt taxed.	Quantity of sugar taxed.	Gross realizations.	Number of officers.	Number of men.	Miles of line.	Quantity of salt taxed.	Quantity of sugar taxed.	Gross realizations.	
				Mds.	Mds.	Rs.				Mds.	Mds.	Rs.	
Commissioner's Office, ...	3	31	...	...	...	...	3	31	...	...	...	...	
Panjab. Mines, ... Kohat,...	6	198	...	418,904	...	89,603	6	198	...	489,221	...	1,03,796	
Panjab, ...	21	837	...	1,370,509	...	41,99,074	22	838	...	1,324,363	...	40,71,256	
Mandi, ...	3	25	...	97,926	...	61,204	3	25	...	103,823	...	64,890	
Total, ...	30	1,060	...	1,887,339	...	43,49,881	31	1,061	...	1,917,407	...	42,39,942	
Line, ... Indus (Shahpur Division), ...	6	294	171	...	...	20	5	237	133	...	...	...	
Satlaj (Multan Division), ...	20	796	384	...	295,642	1,62,705	24	866	422	...	330,171	1,88,761	
Hissar, ...	21	1,430	187	534,256	474,784	19,08,473	21	1,432	187	467,679	366,279	16,21,491	
Delhi, ...	18	1,280	100½	891,341	985,248	33,07,386	18	1,280	100½	915,421	783,941	32,72,558	
Total, ...	65	3,800	842½	1,425,597	1,755,674	53,78,584	68	3,815	842½	1,383,100	1,480,391	50,82 810	
Total Line and Mines, ...	95	4,860	842½	3,312,936	1,755,674	97,28,465	99	4,876	842½	3,300,507	1,480,391	93,22,752	
N.-W. P. Line, ... Agra, ...	29	1,638	158½	1,270,094	568,790	41,98,167	29	1,638	158½	1,465,693	519,666	47,59,706	
Jhansi, ...	23	1,615	177	89,527	63,491	3,07,642	23	1,615	187	76,589	62,532	2,66,629	
Total, ...	52	3,253	335½	1,359,621	632,281	45,05,809	52	3,253	345½	1,542,282	582,198	50,26,335	
C. Provinces. Line, ... Sagar, ...	19	981	147	99,219	19,391	3,15,122	19	981	147	54,999	16,547	1,78,275	
Hoshangabad, ...	50	1,792	720½	986,146	85,668	12,57,409	21	765	216½	1,044,753	93,859	7,98,009	
Total, ...	69	2,773	867½	1,085,365	105,059	15,72,531	40	1,746	363½	1,099,752	110,406	9,76,284	
Total Line, ...	186	9,826	2,045½	3,870,583	2,493,014	1,14,56,924	160	8,814	1,551½	4,025,134	2,172,995	1,10,85,419	
Internal Branch, North-Western Provinces, ...	45	1,256	...	34,358	...	1,64,426	45	1,256	...	29,935	...	1,33,582	
Oudh, ...	19	322	...	5,807	...	21,990	19	322	...	4,394	...	16,560	
Total, ...	64	1,578	...	40,165	...	1,86,416	64	1,578	...	34,329	...	1,50,142	
Sambhar Lake, ...	16	312	51	...	...	7,63,218	16	312	51	...	...	7,01,503	
Total, ...	299	12,807	2,096½	5,798,087	2,493,014	1,67,56,439	274	11,796	1,602½	5,976,870	2,172,995	1,61,77,016	
Raipur Division, ...	17	722	260	95,940	...	1,15,142	...	...	...	12,174	...	15,684	

STATEMENT II. No.

Comparative Return of the Receipts and Charges of the

PAN

Mr

		Central Office.				Kohat.			
		1871-72.	1872-73.	1873-74.	1874-75.	1871-72.	1872-73.	1873-74.	1874-75.
	Receipts.								
SALT,	Quantity,	...	...	...	...	375,928	413,984	418,904	489,221
	Duty,	...	...	...	...	78,027	88,746	89,603	1,03,796
SUGAR. Refined,	Quantity,	...	...	...	...	...	...	...	...
	Duty,	...	...	...	...	...	...	...	...
SUGAR. Unrefined,	Quantity,	...	...	...	...	...	...	...	...
	Duty,	...	...	...	...	...	...	...	...
SUGAR. Total,	Quantity,	...	...	...	...	...	...	...	...
	Duty,	...	...	...	...	...	...	...	...
MISCELLANEOUS. Sale of Government Salt, &c.,	Quantity,	...	...	...	...	...	...	...	...
	Price,	...	...	...	...	...	...	...	...
MISCELLANEOUS. Other items, fines, forfeitures, &c.,		...	...	...	...	...	1	...	...
Total, ...		...	...	...	...	...	1	...	...
Grand Total,		...	...	...	...	78,027	88,747	89,603	1,03,796
	Charges.								
FIXED. Commissioner of Inland Customs,		32.541	33,000	33,000	30,219	...	...	...	...
FIXED. Deputy Commissioner of Inland Customs.		12,188	13,642	14,299	12,034	...	...	...	...
FIXED. Personal Assistant to Commissioner of Inland Customs.		6,244	6,000	6,000	6,000	...	...	...	...
FIXED. Collector, ...		...	...	...	...	...	...	...	...
FIXED. Assistant Commissioner,		...	...	...	...	...	...	...	...
FIXED. *Establishment,*									
FIXED. Clerks, ...		20,327	20,904	19,481	21,296	...	...	...	...
FIXED. Servants and Guards,		1,560	1,005	994	985	...	...	...	...
FIXED. *Preventive.*									
FIXED. Patrols and Assistants,		...	...	...	1,680	...	...	...	...
FIXED. Sub-Assistant Patrols, Kotgashts and Jemadars.		...	...	...	...	...	...	...	...
FIXED. Servants and Guards,		...	...	...	...	27,557	27,014	28,062	27,310
FIXED. Medical Establishment,		...	...	...	...	...	...	...	...
FIXED. Temporary Establishment,		...	...	...	...	...	...	...	...
Total,		72,860	74,551	73,774	72,214	27,557	27,014	28,062	27,310
	Travelling and other Charges.								
CONTINGENT CHARGES. Travelling allowances,		2,486	2,084	689	2,344	...	...	...	...
CONTINGENT CHARGES. Conveyance of tents,		747	...	...	423	...	...	...	...
CONTINGENT CHARGES. House rent,		...	...	...	...	...	...	...	...
CONTINGENT CHARGES. Hot weather servants,		118	117	137	129	...	...	...	...
CONTINGENT CHARGES. Printing charges, ...		855	819	996	947	...	...	...	...
CONTINGENT CHARGES. Service postage, ...		300	956	1,051	762	...	...	...	...
CONTINGENT CHARGES. Stationery charges. ...		61	57	56	61	...	...	...	...
CONTINGENT CHARGES. Excavation and manufacture,		...	...	...	...	...	...	...	...
CONTINGENT CHARGES. Rewards, half fines, &c.,		...	...	...	...	...	...	...	...
CONTINGENT CHARGES. Miscellaneous, ...		1,210	1,905	575	880	...	...	...	...
CONTINGENT CHARGES. Petty construction and repairs,		...	...	...	...	...	...	...	...
CONTINGENT CHARGES. Treaty payments, ...		...	...	...	...	...	...	...	...
Total		5,777	5,938	3,504	5,546	...	...	...	...
Grand Total,		78,637	80,489	77,278	77,760	27,557	27,014	28,062	27,310
Net Receipts, ...		....	...	...	...	50,470	61,733	61 541	76,486
Percentage of Charges, ...		0·48	0·47	0·46	0·48	35·31	30 44	32·31	26·31

In land Customs Department for the year 1874-75.

JAB.

NES.

Panjab Mines Division.				Mandi.			
1871-72.	1872-73.	1873-74.	1874-75.	1871-72.	1872-73.	1873-74.	1874-75.
1,267,535	1,366,494	4,370,509	1,324,363	88,725	105,633	97,926	103,823
38,02,605	40,99,430	41,11,527	39,73,090	55,453	66,021	61,204	64,890
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...
1,267,535	1,366,494	1,370,509	1,324,363	...	...	...	...
79,221	85,406	85,657	82,773	...	...	...	...
226	800	1,890	15,393	...	...	...	...
79,447	86,206	87,547	98,166	...	...	...	...
38,82,052	41,85,686	41,99,074	40,71,256	55,453	66,021	61,204	64,890
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...
12,000	12,000	12,000	10,232	...	...	...	...
...	...	...	...	...	...	...	...
8,734	8,197	8,080	8,035	...	...	...	...
1,045	1,054	1,075	1,060	...	...	...	...
29,114	25,906	27,574	29,587	4,200	4,200	3,713	2,162
12,460	12,712	12,800	12,953	1,299	1,694	1,736	1,278
55,965	55,977	56,810	57,651	2,165	1,971	2,083	1,935
671	663	1,324	1,681	...	...	...	...
...	...	...	...	...	...	...	...
1,19,989	1,16,509	1,19,663	1,21,199	7,664	7,865	7,532	5,375
1,750	1,564	727	1,131	...	...	116	72
288	236	94	619	...	...	...	...
...	...	...	10	360	360	360	360
129	119	117	122	...	...	...	...
602	483	334	...	...	...	...	...
78	106	89	104	3	10	10	10
1,076	1,138	987	815	48	25	24	27
50,226	46,129	68,021	52,854	...	...	...	...
...	...	...	24	...	...	...	...
11,573	12,720	13,146	11,740	5	...	5	...
15,631	26,547	29,498	21,727	...	...	...	...
...	...	...	...	...	...	...	...
81,253	89,042	1,13,013	89,146	416	395	515	469
2,01,242	2,05,551	2,32,676	2,10,345	8,080	8,260	8,047	5,844
36,80,810	39,80,135	39,66,398	38,60,911	47,373	57,761	53,157	59,046
5·18	4·90	5·50	5·16	14·57	12·51	13·1	9·00

STATEMENT II. No.

Comparative Return of the Receipts and Charges of

PAN

Mi

		Total Mines.			
		1871-72.	1872-73.	1873-74.	1874-75.
	Receipts.				
SALT,	Quantity,	1,732,188	1,886,111	1,887,339	1,917,407
	Duty	39,36,085	42,54,247	42,62,334	41,41,776
SUGAR. Refined	Quantity,	...	...	...	...
	Duty,	...	...	...	...
Unrefined	Quantity,	...	...	...	...
	Duty,	...	...	...	...
Total	Quantity,	...	...	...	...
	Duty,	...	...	...	...
MISCELLANEOUS. Sale of Government Salt, &c.,	Quantity,	1,267,535	1,366,494	1,370,509	1,324,363
	Price,	79,221	85,406	85,657	82,773
Other items, fines, forfeitures, &c.,		226	800	1,890	15,393
Total,		79,447	86,206	87,547	98,166
Grand Total,		40,15,532	43,40,453	43,49,881	42,39,942
	Charges.				
FIXED. Commissioner of Inland Customs,		...	...	...	...
Deputy Commissioner of Inland Customs,		...	...	...	...
Personal Assistant to Commissioner, Inland Customs,		...	...	...	...
Collector,		12,000	12,000	12,000	10,232
Assistant Commissioner,		...	...	...	...
Establishment.					
Clerks,		8,734	8,197	8,080	8,035
Servants and Guards,		1,045	1,054	1,075	1,060
Preventive.					
Patrols and Assistants,		33,314	30,106	31,287	31,749
Sub-Assistant Patrols, Kotgashts and Jemadars,		13,759	14,406	14,536	14,231
Servants and Guards,		85,687	84,962	86,955	86,896
Medical Establishment,		671	663	1,924	1,681
Temporary Establishment,		...	...	...	...
Total,		1,55,210	1,51,388	1,55,257	1,53,884
	Travelling and others Charges,				
CONTINGENT CHARGES. Travelling allowances,		1,750	1,564	843	1,203
Conveyance of tents,		288	236	94	619
House rent,		360	360	360	370
Hot weather servants,		129	119	117	122
Printing charges,		602	483	334	...
Service postage,		81	116	99	114
Stationery charges,		1,124	1,163	1,011	842
Excavation and manufacture,		50,226	46,129	68,021	52,854
Rewards, half fines, &c.,		...	...	...	24
Miscellaneous,		11,578	12,720	13,151	11,740
Petty construction and repairs,		15,531	26,547	29,493	21,727
Treaty payments,		...	...	...	...
Total,		81,669	89,437	1,13,528	89,615
Grand Total,		2,36,879	2,40,825	2,68,785	2,43,499
Net Receipts,		37,78,653	40,99,628	40,81,096	39,96,443
Percentage of Charges,		5·90	5·50	6·11	5·74

the Inland Customs Department for the year 1874-75—(continued).

JAB.							
NES.				LINE.			
Indus (Panjab Mines Division.)				Satlaj (Multan).			
1871-72.	1872-73.	1873-74.	1874-75.	1871-72.	1872-73.	1873-74.	1874-75.
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...
...	...	...	...	56,302	77,413	82,866	103,442
...	...	...	...	56,308	77,418	82,870	1,03,448
...	...	...	...	105,746	176,920	212,776	226,729
...	...	...	...	39,658	66,353	79,793	85,034
...	...	...	...	162,049	254,333	295,642	330,171
...	...	...	...	95,966	1,43,771	1,62,663	1,88,482
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...
77	82	20	...	140	22	42	279
77	82	20	...	140	22	42	279
77	82	20	...	96,106	1,43,793	1,62,705	1,88,761
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...
...	...	...	...	6,000	6,000	6,000	6,000
...	...	...	...	...	...	...	...
...	...	...	...	3,979	4,303	4,484	4,500
...	...	...	...	710	676	678	695
19,437	21,055	18,450	13,382	19,811	19,637	21,675	26,552
5,286	5,332	4,694	2,804	12,237	12,758	14,648	17,198
33,267	33,347	29,017	16,864	36,739	38,246	44,251	56,037
...	...	...	...	1,488	1,488	1,543	1,213
...	...	...	...	...	...	...	...
57,990	59,734	52,161	33,050	80,964	83,108	93,279	1,12,125
...	...	...	380	1,084	1,199	1,862	1,491
...	...	...	...	60	426	181	97
...	...	...	...	320	800	812	220
...	...	...	...	101	169	99	106
...	...	...	...	239	161	62	8
...	...	...	...	19	58	491	605
...	...	...	...	391	457	573	683
...	...	...	...	...	...	...	...
119	26	90	255	...	70	115	56
...	...	...	...	1,133	1,542	1,292	1,588
1,538	1,880	1,838	1,008	1,480	12,766	2,322	5,286
...	...	...	...	...	...	...	...
1,657	1,906	1,928	1,643	4,827	17,648	7,809	10,140
59,647	61,640	54,089	34,693	85,791	1,00,756	1,01,088	1,22,265
—59,570	—61,558	—54,069	—34,693	10,315	43,037	61,617	66,496
...	...	...	...	89·26	70·07	62·0	64·77

STATEMENT II. No.

Comparative Return of the Receipts and Charges of

PAN

LI

		Hissar.			
		1871-72.	1872-73.	1873-74.	1874-75.
	RECEIPTS.				
SALT,	Quantity,	622,514	586,055	534,256	467,679
	Duty,	18,67,543	17,58,166	16,02,768	14,03,038
SUGAR. Refined	Quantity,	173,393	153,431	203,106	128,335
	Duty,	1,73,393	1,53,431	2,03,106	1,28,336
Unrefined	Quantity,	295,899	235,477	271,678	237,944
	Duty,	1,10,964	88,306	1,01,881	89,231
Total	Quantity,	469,292	388,908	4,74,784	366,279
	Duty,	2,84,357	2,41,737	3,04,987	217,567
MISCELLANEOUS. Sale of Government Salt, &c.	Quantity,	...	...	...	...
	Price,	...	...	...	...
Other items, fines, forfeitures, &c.,		209	526	718	886
	Total,	209	526	718	886
	GRAND TOTAL,	21,52,109	20,00,429	19,08,473	16,21,491
	CHARGES.				
FIXED. Commissioner of Inland Customs,		...	...	...	...
Deputy Commissioner of Inland Customs,		...	...	...	...
Personal Assistant to Commissioner, Inland Customs,		...	...	...	...
Collector,		8,400	8,400	8,400	7,952
Assistant Commissioner,		...	...	...	...
Establishment.					
Clerks,		4,737	4,737	4,710	4,682
Servants and Guards,		586	586	592	593
Preventive.					
Patrols and Assistants,		36,522	36,523	30,730	31,311
Sub-Assistant Patrols, Kotgasts and Jemadars,		16,205	16,205	15,287	15,502
Servants and Guards,		1,05,075	1,04,805	1,01,878	1,01,881
Medical Establishment,		...	...	...	72
Temporary Establishment,		...	...	...	...
	Total,	1,71,525	1,71,256	1,61,597	1,61,993
	TRAVELLING AND OTHER CHARGES.				
CONTINGENT CHARGES. Travelling allowances,		894	892	235	782
Conveyance of tents,		...	88	159	13
House rent,		194	350	138	106
Hot weather servants,		71	113	112	83
Printing charges,		269	264	36	18
Service postage,		70	220	319	361
Stationery Charges,		512	517	462	492
Excavation and manufacture,		...	...	...	...
Rewards, half fines, &c.,		829	1,094	964	1,160
Miscellaneous,		1,774	598	409	678
Petty construction and repairs,		2,984	3,144	2,696	4,494
Treaty payments,		...	...	...	...
	Total,	7,597	7,280	5,530	8,187
	GRAND TOTAL,	1,79,122	1,78,536	1,67,127	1,70,180
Net Receipts,		19,72,987	18,21,893	17,41,346	14,51,311
Percentage of Charges,		8·32	8·92	8·75	10·50

the Inland Customs Department for the year 1874-75—(continued).

JAB.

NE.

Delhi.				Total.			
1871-72.	1872-73.	1873-74.	1874-75.	1871-72.	1872-73.	1873-74.	1874-75.
696,512	700,620	891,341	915,421	1,319,026	1,286 675	1,425,597	1,383,100
20,89,538	21,01,859	26,74,024	27,46,260	39,57,081	38,60.025	42,76,792	41,49,298
361,412	289,805	336,414	281,864	591,108	520,649	622,386	513,641
3,61,412	2.89,805	3,36,414	2,81,865	5,91,113	5,20,654	6,22,390	5,13,649
499,253	578,197	648,834	502,077	900,898	990.594	1,133,288	966,750
1,87,222	2,16,824	2,43,314	1,88,279	3,37,844	3,71,483	4,24,987	3,62,544
860,665	868.002	985,248	783,941	1,492,006	1,511,243	1,755,674	1,480,391
5,48,634	5,06,629	5,79,728	4,70,144	9,28,957	8,92,137	10,47,377	8,16,193
547,136	549 621	695,115	717,377	547,136	549,621	695,115	717,377
44,109	39,932	53,388	55,643	44,109	39,932	53,388	55,643
609	671	246	511	1,035	1,301	1,026	1,676
44,718	40,603	53,634	56,154	45,144	41,233	54,414	57,319
26,82,690	26,49,091	33,07,386	32,72,558	49,31,182	47,93,395	58,78,583	50,82,810
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...
9,360	9,600	9,600	10,101	23,760	24,000	24,000	24,053
...	...	...	...	...	...	...	...
6,058	6,060	5,849	6,059	14,774	15,100	15,043	15,241
594	589	589	590	1,890	1,851	1,859	1,878
32,300	32,854	35,346	29,910	1,08,070	1,10,069	1,06,201	1,01,155
11,691	11,690	11,750	11,725	45,419	45,985	46,379	47,159
89,785	90,005	93,203	91,366	2,64,866	2,66,403	2,68,349	2,66,148
...	...	...	...	1,488	1,488	1,543	1,285
...	...	...	...	...	...	...	...
1,48,788	1,50,798	1,56,337	1,49,751	4,60,267	4,64,896	4,63,374	4,56,919
833	1,075	1,216	1,060	2,811	3,166	3,343	3,713
...	83	74	121	60	597	414	231
...	10	410	378	514	1,160	1,360	704
97	85	69	65	269	367	280	254
352	133	291	206	860	558	389	232
75	86	107	115	164	364	917	1,081
432	467	472	416	1,335	1,441	1,507	1,591
...	...	...	...	...	...	...	...
734	348	261	207	1,682	1,538	1 430	1,678
1,218	1,143	1,399	*11,482	4,125	3,283	3,100	13,748
3,000	3,469	2,533	2,326	9,002	21,259	9,389	13,114
...	...	...	...	...	...	...	...
6,741	6,899	6,862	16,376	20,822	33,733	22,129	36,346
1,56,529	1,57,697	1,63,199	1,66,127	4,81,089	4,98,629	4,85,503	4,93,265
25,26,361	24,91,394	31,44,187	31,06,431	44,50,093	42,94,766	48,93,080	45,89,545
5·83	5·95	4·93	5·07	9·71	10·40	9·05	9·7

*Includes Rs. 10,711 compensation paid to late Hakimi tax contractors.

STATEMENT II.

No.

Comparative Return of Receipts and Charges of

NORTH WEST

Li

		Agra.				Jhansi.			
		1871-72.	1872-73.	1873-74.	1874-75.	1871-72.	1872-73.	1873-74.	1874-75.
	RECEIPTS.								
SALT, ...	Quantity, ...	1,338,201	1,504,751	1,270,094	1,465,693	84,264	92,532	89,528	76,589
	Duty, ...	40,14,604	45,14,254	38,10,284	43,97,081	2,52,793	2,77,596	2,68,585	2,29,768
SUGAR, REFINED, ...	Quantity, ...	344,566	243,605	278,465	267,792	33,399	22,746	23,489	20,721
	Duty, ...	3,44,568	2,43,606	2,78,467	2,67,794	33,399	22,746	23,489	20,721
UNREFINED, ...	Quantity, ...	343,368	358,975	290,325	251,874	77,284	67,219	40,002	41,811
	Duty, ...	1,28,768	1,34,620	1,08,874	94,456	28,984	25,210	15,003	15,681
TOTAL, ...	Quantity, ...	687,934	602,580	568,790	519,666	110,683	89,965	63,491	62,532
	Duty, ...	4,73,336	3,78,226	3,87,341	3,62,250	62,383	47,956	38,492	36,402
MISCELLANEOUS. SALE OF GOVERNMENT SALT, &c., ...	Quantity, ...	...	...	...	...	...	...	...	...
	Duty, ...	...	...	...	...	...	...	...	...
Other items, fines, forfeitures, &c.,		493	162	542	375	145	387	565	459
Total, ...		493	162	542	375	145	387	565	459
GRAND TOTAL, ...		44,88,433	48,92,642	41,98,167	47,59,706	3,15,321	3,25,939	3,07,642	2,66,629
	CHARGES.								
FIXED.	Commissioner of Inland Customs,	...	...	...	...	...	...	...	...
	Deputy Commissioner of Inland Customs.	...	...	...	...	...	...	...	...
	Personal Assistant to Commissioner, Inland Customs.	...	...	...	...	...	...	...	...
	Collector, ...	7,742	8,181	7,200	7,642	7,179	6,928	7,200	6,742
	Assistant Commissioner, ...	...	...	...	...	...	...	...	...
	Establishment.								
	Clerks, ...	8,793	8,486	8,606	8,623	4,154	4,284	4,227	4,262
	Servants and Guards, ...	2,127	1,318	1,159	1,147	1,157	661	654	758
	Preventive.								
	Patrols and Assistants, ...	48,648	48,226	43,529	45,778	32,683	31,939	32,730	31,126
	Sub-Assistant Patrols, Kotgashts and Jemadars.	20,905	20,555	20,212	19,553	17,528	17,502	17,437	17,643
	Servants and Guards, ...	1,22,492	1,24,001	1,17,327	1,14,475	1,14,203	1,14,707	1,14,761	1,14,816
	Medical Establishment, ...	1,463	1,464	1,343	1,320	432	432	392	312
	Temporary Establishment, ...	233	186	251	177	...	...	...	...
Total, ...		2,12,403	2,12,417	1,99,627	1,98,715	1,77,336	1,76,453	1,77,401	1,75,659
	TRAVELLING AND OTHER CHARGES.								
CONTINGENT CHARGES.	Travelling allowances, ...	476	783	806	1,683	551	949	744	1,155
	Conveyances of tents, ...	185	178	170	89	58	220	245	165
	House-rent, ...	1,256	1,400	1,226	1,416	169	180	199	279
	Hot weather servants, ...	93	111	132	64	172	144	151	104
	Printing charges, ...	13	...	...	...	9	77	...	...
	Service postage, ...	35	70	10	83	191	272	452	491
	Stationery charges, ...	645	633	589	588	807	877	813	752
	Excavation and manufacture, ...	...	...	...	...	...	...	...	...
	Rewards, half fines, &c., ...	307	928	924	860	517	651	1,338	1,600
	Allowance to G. I. P. Railway,	...	...	...	...	...	...	...	...
	Miscellaneous, ...	1,171	1,262	769	1,303	218	843	247	831
	Petty construction and repairs,	2,095	1,500	5,108	18,847	790	1,339	5,272	3,880
	Treaty payments, ...	...	...	...	...	...	...	...	...
Total, ...		6,276	6,665	9,734	24,933	3,482	5,552	9,461	9,257
GRAND TOTAL, ...		2,18,679	2,19,282	2,09,361	2,23,648	1,80,818	1,82,005	1,86,862	1,84,916
Net Receipts, ...		42,69,754	46,73,360	39,88,806	45,36,058	1,34,503	1,43,934	1,20,780	81,713
Percentage of Charges.		4·87	4·48	4·98	4·69	57 34	55·84	60·74	69·36

the Inland Customs Department for the year 1874-75—(continued).

ERN PROVINCES.

NE.

Total.				Sagar.			
1871-72.	1872-73.	1873-74.	1874-75.	1871-72.	1872-73.	1873-74.	1874-75.
1,422,465	1,597,283	1,359,622	1,542,282	127,631	120,999	99,219	54,999
42,67,397	47,91,850	40,78,869	46,26,849	3,82,894	3,62,998	2,97,657	1,64,999
377,965	266,351	301,954	288,513	21,351	15,026	14,808	10,095
3,77,967	2,66,352	3,01,956	2,88,515	21,351	15.026	14,809	10,095
420,652	426,194	330,327	2,93,685	13,877	8,824	4,583	6,452
1,57,752	1,59,830	1,23,877	1,10,137	5,205	3,310	1,719	2,419
798,617	692,545	632,281	582,198	35,228	23,850	19,391	16,547
5,35,719	4,26,182	4,25,833	3,98,652	26,556	18,336	16,528	12,514
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...
638	549	1,107	834	310	644	937	762
638	549	1,107	834	310	644	937	762
48,03,754	52,18,581	45,05,809	50,26,335	4,09,760	3,81,978	3,15,122	1,78,275
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...
14,921	15,109	14,400	14,384	9,729	8,900	7,200	7,200
...	...	...	...	...	...	...	...
12,947	12,770	12,833	12,885	4,477	4,234	4,379	4,441
3,284	1,979	1,813	1,905	559	597	597	596
81,331	80,165	76,259	76,904	23,669	22,750	23,755	25,390
38,433	38,057	37,649	37,196	13,945	14,293	14,808	14,227
2,36,695	2,38,708	2,32,088	2,29,291	67,963	68,288	68,194	68,402
1,895	1,896	1,735	1,632	...	...	...	...
233	186	251	177	...	...	...	...
3,89,739	3,88,870	3,77,028	3,74,374	1,20,542	1,19,062	1,18,933	1,20,256
1,027	1,732	1,550	2,838	252	489	343	326
243	398	415	254	156	90	76	122
1,425	1,580	1,425	1,695	2,122	2,122	2,110	2,160
265	255	283	168	73	79	80	74
22	77	...	...	73	...	...	...
226	342	462	574	150	279	200	250
1,452	1,510	1,402	1,340	553	551	549	547
...	...	...	...	...	...	...	...
824	1,579	2,262	2,460	3,369	1,904	1,848	1,004
...	...	...	...	...	...	...	...
1,389	2,105	1,016	2,134	541	442	341	315
2,885	2,839	10,380	22,727	940	855	506	2,000
...	...	...	...	...	...	..	...
9,758	12,417	19,195	34,190	8,229	6,811	6,053	6,798
3,99,497	4,01,287	3,96,223	4,08,564	1,28,771	1,25,873	1,24,986	1 27,054
44,04,257	48,17,294	41,09,586	46,17,771	2,80,989	2,56.105	1,90,136	51.221
8·31	7·68	8·79	8·12	31·42	32 95	39·66	71·26

STATEMENT II. **No.**

Comparative Return of Receipts and Charges of

CENTRAL

LI

		Hoshangabad, Berar and Wardha.			
		1871-72.	1872-73.	1873-74.	1874-75.
	Receipts.				
SALT,	Quantity,	855,179	884,866	986,146	1,044,753
	Duty,	10,26,756	10,53,057	11,71,565	7,03,628
SUGAR. Refined,	Quantity,	101,272	80,711	85,668	93,859
	Duty,	1,01,272	80,711	85,669	93,860
Unrefined,	Quantity,	...	...	...	...
	Duty,	...	...	...	...
Total,	Quantity,	101,272	80,711	85,668	93,859
	Duty,	1,01,272	80,711	85,669	93,860
MISCELLANEOUS. Sale of Government Salt, &c.	Quantity,	...	...	...	...
	Price,	...	...	...	...
Other items, fines, forfeitures, &c.,		233	173	175	521
Total,		233	173	175	521
Grand Total,		11,28,261	11,33,941	12,57,409	7,98,009
	Charges.				
FIXED.	Commissioner of Inland Customs,	...	...	...	...
	Deputy Commissioner of Inland Customs,	...	...	...	...
	Personal Assistant to Commissioner, Inland Customs,	...	...	...	...
	Collector,	16,694	16,460	15,600	11,100
	Assistant Commissioner,	...	...	...	...
	Establishment.				
	Clerks,	10,844	11,031	10,561	6,733
	Servants and Guards,	1,369	1,374	1,369	810
	Preventive.				
	Patrols and Assistants,	49,949	49,022	50,554	30,737
	Sub-Assistants, Kotgashts and Jemadars,	39,442	40,913	40,719	21,561
	Servants and Guards,	1,15,497	1,13,343	1,13,738	59,857
	Medical establishment,	2,040	2,368	1,606	451
	Temporary establishment,	...	...	...	...
Total,		2,35,835	2,34,501	2,34,147	1,31,249
	Travelling and other Charges.				
CONTINGENT CHARGES.	Travelling allowances,	2,929	2,720	2,202	2,423
	Conveyance of tents,	405	425	443	291
	House rent,	11,674	12,462	12,281	5,979
	Hot weather servants,	115	673	211	112
	Printing charges,	12	...	...	...
	Service postage,	1,281	1,321	1,360	513
	Stationery charges,	1,503	1,392	1,418	612
	Excavation and manufacture,	...	...	...	...
	Rewards, half fines, &c.,	743	531	385	172
	Allowance to G. I P. Railway,	...	...	...	6,667
	Miscellaneous,	2,401	1,979	1,403	1,446
	Petty construction and repairs,	139	396	259	1,747
	Treaty payments,	...	...	...	...
Total,		21,202	21,899	19,957	19,962
Grand Total,		2,57,037	2,56,400	2,54,104	1,51,211
Net Receipts,		8,71,224	8,77,541	10,03,305	6,46,798
Percentage of Charges,		22·78	22·61	20 20	18·94

the Inland Customs Department for the year 1874-75—(continued).

PROVINCES.							
NE.							
Total Central Provinces.				Total Line.			
1871-72.	1872-73.	1873-74.	1874-75.	1871-72.	1872-73.	1873-74.	1874-75.
982,810	1,005,865	1,085,365	1,099,752	3,724,301	3,889,823	3,870,584	4,025,134
14,09,650	1,416,055	1,469,222	8,68,627	96,34,128	1,00,67,930	98,24,883	96,44,774
122,623	95,737	100,476	103,954	1,091,696	882,737	1,024,816	906,108
1,22,623	95,737	1,00,478	1,03,955	10,91,703	8,82,743	10,24,824	9,06,119
13,877	8,824	4,583	6,452	1,335,427	1,425,612	1,468,198	1,266,887
5,205	3,310	1,719	2,419	5,00,801	5,34,623	5,50,583	4,75,100
136,500	104,561	105,059	110,406	2,427,123	2,308,349	2,493,014	2,172,995
1,27,828	99,047	1,02,197	1,06,374	15,92,504	14,17,366	15,75,407	13,81,219
...	...	...	...	547,186	5,49,621	695,115	717,377
...	...	...	...	44,109	39,932	53,388	55,643
543	817	1,112	1,283	2,216	2,667	3,245	3,793
543	817	1,112	1,283	46,325	42,599	56,633	59,436
15,38,021	15,15,919	15,72,531	9,76,284	1,12,72,957	1,15,27,895	1,14,56,923	1,10,85,429
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...
26,423	25,350	22,800	18,300	65,104	64,459	61,200	56,737
...	...	...	...	...	...	...	...
15,321	15,265	14,940	11,174	43,042	43,135	42,816	39,300
1,928	1,971	1,966	1,406	7,102	5,801	5,638	5,189
73,818	71,772	74,309	56,127	2,63,219	2,62,006	2,56,769	2,34,186
53,387	55,206	55,527	35,788	1,37,239	1,39,248	1,39,555	1,20,143
1,83,460	1,81,631	1,81,932	1,28,259	6,85,021	6,86,742	6,82,369	6,23,698
2,040	2,368	1,606	451	5,423	5,752	4,884	3,368
...	...	...	...	233	186	251	177
3,56,377	3,53,563	3,53,080	2,51,505	12,06,383	12,07,329	11,93,482	10,82,798
3,181	3,209	2,545	2,749	7,019	8,107	7,438	9,300
561	515	519	413	864	1,510	1,348	898
13,796	14,584	14,391	8,139	15,735	17,324	17,176	10,538
188	752	291	186	722	1,374	854	608
85	...	...	...	967	635	389	232
1,431	1,600	1,560	763	1,821	2,306	2,939	2,418
2,056	1,943	1,962	1,159	4,843	4,894	4,871	4,090
...	...	...	...	...	...	...	...
4,112	2,435	2,233	1,176	6,631	5,552	5,925	5,314
...	...	...	6,667	...	...	...	6,667
2,942	2,421	1,744	1,761	8,353	7,809	5,860	17,643
1,079	1,251	765	3,747	13,056	25,349	20,534	39,588
...	...	...	...	...	...	...	...
29,431	28,710	26,010	26,760	60,011	74,860	67,334	97,296
3,85,808	3,82,273	3,79,090	2,78,265	12,86,394	12,82,189	12,60,816	11,80,094
11,52,213	11,33,646	11,93,441	6,98,019	1,00,06 563	1,02,45,706	1,01,96,107	99,05,335
25·08	25·21	24·04	28·50	11·23	11·12	11·0	10·64

STATEMENT II. No.

Comparative Return of the Receipts and Charges of

INTERNAL

		North-Western Provinces.				Oudh.			
		1871-72.	1872-73.	1873-74.	1874-75.	1871-72.	1872-73.	1873-74.	1874-75
	RECEIPTS.								
SALT,	Quantity, ...	16,898	27,751	34,358	29,935	2,963	4,898	5,807	4,394
	Duty, ...	53,780	87,594	1,07,223	94,515	8,889	14,695	17,422	13,183
SUGAR. Refined,	Quantity, ...	...	...	...	...	...	...	...	...
	Duty, ...	...	...	...	...	...	...	...	...
Unrefined,	Quantity ...	...	...	...	...	...	...	...	...
	Duty, ...	...	...	...	...	...	...	...	...
Total,	Quantity, ...	...	...	...	...	...	...	...	...
	Duty, ...	...	...	...	...	...	...	...	...
MISCELLANEOUS. Sale of Government Salt, &c.,	Quantity, ...	...	...	...	...	...	...	...	...
	Price, ...	45,220	56,186	57,082	38,950	3,389	3,990	4,545	3,377
Other items, fines, forfeitures, &c.,		156	186	121	117	59	293	23	...
Total, ...		45,376	56,372	57,203	39,067	3,448	4,283	4,568	3,377
GRAND TOTAL, ...		99,156	1,43,966	1,64,426	1,33,582	12,337	18,978	21,990	16,560
	CHARGES.								
FIXED.	Commissioner of Inland Customs,	...	...	...	...	...	...	...	...
	Deputy Commissioner of Inland Customs.	...	...	...	...	...	...	...	...
	Personal Assistant to Commissioner, Inland Customs.	...	...	...	...	...	...	...	...
	Collector, ...	...	...	...	...	...	...	...	...
	Assistant Commissioner, ...	7,429	8,400	8,400	8,400	8,629	9,600	9,600	10,434
	Establishment.								
	Clerks, ...	2,154	2,055	2,073	2,096	1,920	1,912	1,904	1,920
	Servants and Guards, ...	360	381	406	389	473	371	396	394
	Preventive.								
	Inspectors, ...	46,436	46,750	49,136	48,827	15,641	16,101	16,492	15,732
	Sub-Inspectors, Kotgashts and Jemadars.	28,576	28,807	29,519	29,901	11,248	11,096	12,066	11,554
	Servants and Guards, ...	68,879	68,455	68,428	66,904	21,181	21,358	21,431	21,048
	Medical establishment, ...	...	...	...	...	...	...	...	...
	Temporary establishment, ...	...	...	...	...	...	...	...	...
Total, ...		1,53,834	1,54,848	1,57,962	1,56,517	59,092	60,438	61,889	61,082
	TRAVELLING AND OTHER CHARGES.								
CONTINGENT CHARGES.	Travelling allowances, ...	2,169	2,384	1,592	1,456	1,199	724	688	595
	Conveyance of tents, ...	1,762	1,000	2,253	2,380	928	903	786	866
	House rent, ...	586	606	600	600	960	1,303	630	...
	Hot weather servants, ...	70	64	79	88	67	83	80	47
	Printing charges, ...	...	...	...	...	...	282	...	...
	Service postage, ...	1,445	843	985	1,075	347	467	423	506
	Stationery charges, ...	1,058	1,036	1,056	987	343	337	269	912
	Excavation and manufacture, ...	...	...	...	...	...	...	...	...
	Rewards, half fines, &c., ...	4,150	4,315	5,432	4,266	950	1,586	2,151	1,717
	Allowance to G. I. P. Railway, ...	...	...	...	...	...	...	...	...
	Miscellaneous, ...	2,056	3,196	438	932	591	826	246	309
	Petty construction and repairs, ...	...	...	...	...	...	...	...	...
	Treaty payments, ...	...	...	...	...	...	...	...	...
Total, ...		13,296	13,438	12,435	11,784	5,385	6,511	5,273	4,952
GRAND TOTAL, ...		1,67,130	1,68,286	1,70,397	1,68,301	64,477	66,949	67,162	66,034
Net Receipts, ...		—67,974	—24,320	—5,971	—34,719	—52,140	—47,971	—45,172	—49,474
Percentage of Charges, ...		170·56	116·0	103·63	125·99	522·63	352·77	305·42	398·76

the Inland Customs Department for the year 1874-75—(continued).

BRANCH.	Total.				Karor, (N.-W. Provinces).	Mallauna, (Oudh).	Total.
	1871-72.	1872-73.	1873-74.	1874-75.	1871-72.	1871-72.	1871-72.
	19,861	32,659	40,165	34,329	...	9,171	9,171
	62,669	1,02,289	1,24,645	1,07,698	...	27,513	27,513
	...	...	...	...	...	...	...
	...	...	...	...	...	...	...
	...	...	...	...	...	...	...
	...	...	...	...	...	...	...
	...	...	...	...	...	...	...
	...	...	...	...	...	...	...
	...	...	...	...	...	...	...
	48,609	60,176	61,627	42,327	...	...	...
	215	479	144	117	...	1,225	1,225
	48,824	60,655	61,771	42,444	...	1,225	1,225
	1,11,493	1,62,944	1,86,416	1,50,142	...	28,738	28,738
	...	...	...	...	...	...	...
	...	...	...	...	...	...	...
	...	...	...	...	...	...	...
	...	...	...	...	...	...	...
	16,058	18,000	18,000	18,834	...	...	...
	4,074	3,967	3,977	4,016	...	...	...
	833	752	802	783	...	...	...
	62,077	62,851	65,628	64,559	...	...	...
	39,824	39,903	41,585	41,455	...	6	6
	90,060	89,813	89,859	87,952	6	321	327
	...	...	...	...	...	...	...
	...	...	...	...	...	...	...
	2,12,926	2,15,286	2,19,851	2,17,599	6	327	333
	3,368	3,108	2,280	2,051	...	...	...
	2,690	1,903	3,039	3,246	...	...	...
	1,546	1,903	1,230	600	...	...	...
	137	147	159	135	...	...	...
	...	282	...	...	...	...	...
	1,792	1,310	1,408	1,581	...	...	...
	1,401	1,373	1,325	1,899	...	...	...
	...	...	...	...	...	...	...
	5,104	5,900	7,583	5,983	...	...	...
	...	...	...	...	...	...	...
	2,643	4,023	684	1,241	...	90	90
	...	...	...	...	...	...	...
	...	...	...	...	...	...	...
	18,681	19,949	17,708	16,736	...	90	90
	2,31,607	2,35,235	2,37,559	2,34,335	6	417	423
	—1,20,114	—72,291	—51,143	—84,193	—6	28,321	28,315
	207·73	144·36	127·43	156·07	...	1·45	1·48

STATEMENT II. No.

Comparative Return of the Receipts and Charges of

SAM

		Sambhar.			
		1871-72.	1872-73.	1873-74.	1874-74.
	RECEIPTS.				
SALT,	Quantity,	...	...	...	...
	Duty,	...	...	...	...
SUGAR. Refined,	Quantity,	...	...	...	...
	Duty,	...	...	...	...
Unrefined,	Quantity,	...	...	...	...
	Duty,	...	...	...	...
Total,	Quantity,	...	...	...	...
	Duty,	...	...	...	...
MISCELLANEOUS. Sale of Government Salt, &c.,	Quantity,	1,128,982	1,313,409	1,152,870	1,065,471
	Duty,	6,59,056	8,82,884	7,63,069	7,01,185
Other items, fines, forfeitures, &c.,		79	89	149	318
Total,		6,59,135	8,82,473	7,63,218	7,01,503
GRAND TOTAL,		6,59,135	8,82,473	7,63,218	7,01,503
	CHARGES.				
FIXED. Commissioner of Inland Customs,		...	...	...	...
Deputy Commissioner of Inland Customs,		...	...	...	...
Personal Assistant to Commissioner, Inland Customs,		...	...	...	...
Collector,		...	...	...	...
Assistant Commissioner,		7,200	7,200	6,961	6,000
Establishment.					
Clerks,		9 825	9,288	8,962	9,072
Servants and Guards,		1,584	1,303	1,490	1,496
Preventive.					
Patrols and Assistants,		15,538	13,775	12,400	15,906
Sub-Assistant Patrols, Kotgashts and Jemadars,		8 425	8,196	7,658	7,542
Servants and Guards,		24,324	23,049	20,804	18,162
Medical establishment,		1,380	1,385	1,367	1,380
Temporary establishment,		...	...	...	...
Total,		68,276	64,196	59,642	59,558
	TRAVELLING AND OTHER CHARGES,				
CONTINGENT CHARGES. Travelling allowances,		922	498	615	659
Conveyance of tents,		...	89	19	38
House-rent,		240	235	240	240
Hot weather servants,		76	94	47	64
Printing charges,		...	...	...	...
Service postage,		100	17	50	29
Stationery charges,		123	97	80	146
Excavation and manufacture,		29,704	29,779	35,013	51,839
Rewards, half fines, &c.		...	...	...	...
Allowance to G. I. P. Railway,		...	...	...	...
Miscellaneous,		709	322	431	450
Petty construction and repairs,		576	451	364	435
Treaty payments,		7,60,000	8,42,500	6,50,000	7,00,000
Total,		7,92,450	8,74,082	6,86,859	753,900
GRAND TOTAL,		8,60,726	9,38,278	7,46,501	8,13,458
Net Receipts,		—2,01,591	—55,805	16,717	—1,11,955
Percentage of Charges,		130·58	106·32	97·80	115.96

the Inland Customs Department for the year 1874-75—(concluded).

BHAR.

Grand Total,				Raipur (since abolished.)			
1871-72.	1872-73.	1873-74.	1874-75.	1871-72.	1872-73.	1873-74.	1874-75.
5,475,521	5,808,593	5,799,088	5,976,870	102,996	88,548	95,940	12,174
1,36,60,395	1,44,24,465	1,42,11,862	1,38,94,248	1,20,110	1,05,313	1,13,999	14,467
1,091,696	882,737	1,024,816	906,108	296	147	...	...
10,91,703	8,82,743	10,24,824	9,06,119	296	147	...	...
1,335,427	1,425,612	1,468,198	1,266,887	...	...	...	...
5,00,801	5,34,623	5,50,584	4,75,100	...	...	...	...
2,427,123	2,308,349	2,493,014	2,172,995	296	147	...	...
15,92,504	14,17,366	15,75,408	13,81,219	296	147	...	...
2,943,653	3,229,524	3,218,494	3,107,211	...	...	...	...
8,30,995	10,67,898	9,63,741	8,81,928	...	...	...	...
3,961	4,036	5,428	19,621	1,613	1,356	1,143	1,227
8,34,956	10,71,934	9,69,169	9,01,549	1,613	1,356	1,143	1,227
1,60,87,855	1,69,13,765	1,67,56,439	1,61,77,016	1,22,019	1,06,816	1,15,142	15,684
32,541	33,000	33,000	30,219	...	...	...	...
12,188	13,642	14,299	12,034	...	...	...	...
6,244	6,000	6,000	6,000	...	...	...	...
77,104	76,459	73,200	66,969	7,200	7,200	7,200	2,458
23,258	25,200	24,961	24,834	...	...	...	...
86,002	85,491	83,316	81,719	3,705	3,644	3,633	944
12,124	9,915	9,999	9,513	597	591	609	195
3,74,148	3,68,738	3,66,084	3,48,080	14,493	16,808	12,866	3,210
1,91,253	2,01,753	2,03,534	1,83,371	12,943	12,704	12,958	2,530
8,85,419	8,84,566	8,79,987	8,16,708	47,252	47,615	47,228	8,168
7,474	7,800	7,575	6,429	...	...	...	...
233	186	251	177	...	...	...	...
17,15,988	17,12,750	17,02,006	15,86,053	86,190	88,562	84,494	17,505
15,545	15,361	11,865	15,557	1,102	1,180	701	199
4,589	3,738	4,500	5,224	614	186	179	124
17,881	19,822	19,906	11,748	2,792	3,042	2,078	377
1,182	1,851	1,314	1,058	39	80	107	54
2,424	2,219	1,719	1,179	...	...	...	...
4,094	4,705	5,547	4,904	454	435	360	30
7,552	7,584	7,343	7,038	444	472	427	37
79,930	75,908	1,03,034	1,04,693	...	...	...	...
11,722	11,452	13,508	11,321	490	740	...	...
...	...	...	6,667	...	...	...	...
24,686	26,779	20,701	31,954	982	316	394	43
29,073	52,347	50,396	61,750	...	268	...	...
7,60,000	8,42,500	6,50,000	7,00,000	...	...	...	...
9,58,678	10,64,266	8,88,933	9,63,093	6,917	6,719	4,246	864
26,74,666	27,77,016	25,90,939	25,49,146	93,107	95,281	88,740	18,369
1,34,13,189	1,41,36,749	1,41,65,500	1,36,27,870	28,912	11,535	26,402	—2,685
16·62	16·41	15·46	15·75	76·3	83·2	77·07	85·37

No. III.

Detail in maunds of the various descriptions of salt which actually crossed the Inland Customs line, was sold at the Government mines or paid duty at refineries or local works.

Provinces.	Division.	Years.	Description of salt.												
			Rock salt.	Balamba or Bhartpur.	Sambhar.	Sultanpur.	Bombay or Kokan.	Salambha.	Didwana.	Madras or Banwar.	Pachbadra or Kanasia.	Saltpetra salt.	Baragara.	Other salt.	Total.
			Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.
Panjab.	Panjab mines, ...	1873-74, ...	1,356,273	...	...	...	...	...	...	...	...	...	...	...	1,356,273
		1874-75, ...	1,321,598	...	...	...	...	...	...	...	...	...	...	...	1,321,598
	Hissar, ...	1873-74, ...	...	...	6,384	...	...	...	177,594	...	...	...	...	3,903	187,881
		1874-75, ...	...	...	3,863	...	...	...	145,340	...	...	...	...	2,827	152,030
	Dehli, ...	1873-74, ...	...	128	301,419	713,951	...	25,794	153,420	...	...	...	...	4,884	1,199,596
		1874-75, ...	...	10	241,583	727,164	...	6,544	158,994	...	...	...	...	7,131	1,141,426
N.-W. Provinces.	Agra, ...	1873-74, ...	...	976,202	261,568	...	...	78,765	...	...	...	100	...	3	1,316,638
		1874-75, ...	...	1,092,121	358,596	...	...	59,583	...	...	...	126	...	1	1,510,427
	Jhánsi, ...	1873-74, ...	...	...	78,171	...	...	...	...	...	15,382	...	...	39	93,592
		1874-75, ...	...	...	70,414	...	...	...	...	...	10,007	...	...	16	80,437
Central Provinces.	Sagar, ...	1873-74, ...	...	...	5,237	...	...	...	...	...	90,295	...	...	...	95,532
		1874-75, ...	...	...	1,260	...	...	...	...	...	51,510	...	...	...	52,770
	Hoshangabad, ...	1873-74, ...	...	...	...	...	752,022	...	...	...	85	...	189,455	1,839	943,401
		1874-75, ...	...	...	...	...	796,362	...	...	...	15	...	269,789	1,195	1,067,381
Internal.	North-Western Provinces, ...	1873-74, ...	...	...	...	...	...	...	...	...	...	34,358	...	...	34,358
		1874-75, ...	...	...	...	...	...	...	...	...	...	29,935	...	...	29,935
	Oudh, ...	1873-74, ...	...	...	...	...	...	...	...	...	...	5,807	...	...	5,807
		1874-75, ...	...	...	...	...	...	...	...	...	...	4,394	...	...	4,394
	Grand Total, ...	1873-74, ...	1,356,273	976,330	652,779	713,951	752,022	104,559	331,014	...	105,762	40,265	189,455	10,668	5,233,078
		1874-75, ...	1,321,598	1,092,131	675,716	727,164	796,362	66,127	304,334	...	61,532	34,455	269,789	11,170	5,360,378
	Raipur (abolished since April, 1874), ...	1873-74, ...	...	...	...	...	...	...	...	95,352	...	...	...	807	96,159
		1874-75, ...	...	...	...	...	...	...	...	12,174	...	...	...	...	12,174

STATEMENT IV.—PART I.

No. IV.

PART I.—STATEMENT SHOWING THE COURSE OF THE SALT TRADE AND THE QUANTITY WHICH CROSSED EACH SECTION OF THE INLAND CUSTOMS LINE DURING THE YEAR 1874-75.

Name of Division	Name of port.	Description and quantity of salt which passed each port.												From port.						From port.					
		Rock salt.	Sulambar or Bharipar.	Sambhar.	Sullumpur.	Sulanthia.	Bhadrar or Kuzar.	Sanagara.	Didwana.	Mallaw or Baoran.	Pachbadra or Ramdra.	Saltpetre salt.	Other salt.	Total.	Name of rail road from which the port is supplied.	Distance in miles.	Direction.	Nature of communication.	Description of carriage.	Average cost of carriage in line.	Name of route to which the salt entering the line, or supplied from the mines, finds its way.	Distance in miles.	Direction.	Nature of communication.	Description of carriage.	Average cost of carriage per mile.	Remarks.
		Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.								Miles.					
Public Works.	Mayo Mines Depôt,	78,858	...	...	...	...	...	...	...	...	...	...	...	78,858	...	...	...	...	...	...	Rawalpindi,	93	N.	Kuchu,	Camels, carts, &c.,	...	...
		20,813	...	...	...	...	...	...	...	...	...	...	...	20,813	...	...	...	...	...	...	Jhelum,	81	N. by E.	Ditto,	Ditto,	...	...
		25,844	...	...	...	...	...	...	...	...	...	...	...	25,844	...	...	...	...	...	...	Gujrat,	47	E.	Ditto,	Ditto,	...	...
		20,353	...	...	...	...	...	...	...	...	...	...	...	20,353	...	...	...	...	...	...	Sialkot,	72	E.	Ditto,	Ditto,	...	...
		32,741	...	...	...	...	...	...	...	...	...	...	...	32,741	...	...	...	...	...	...	Gujranwalla,	60	E. by S.	Ditto,	Ditto,	...	...
		4,268	...	...	...	...	...	...	...	...	...	...	...	4,268	...	...	...	...	...	...	Shahpur,	60	S. by E.	Ditto,	Ditto,	...	...
		2,51,170	...	...	...	...	...	...	...	...	...	...	...	2,51,170	...	...	...	...	...	...	Mool,	58	S.	Ditto,	Ditto,	...	...
		71,663	...	...	...	...	...	...	...	...	...	...	...	71,663	...	...	...	...	...	...	Lahore,	104	E. by S.	Ditto,	Ditto,	...	...
		1,76,711	...	...	...	...	...	...	...	...	...	...	...	1,76,711	...	...	...	...	...	...	Amritsar,	141	E. by S.	Kuchu packs,	Ditto and cart,	...	...
		871	...	...	...	...	...	...	...	...	...	...	...	871	...	...	...	...	...	...	Jullundur,	191	E.	Ditto,	Ditto,	...	...
		8,136	...	...	...	...	...	...	...	...	...	...	...	8,136	...	...	...	...	...	...	Ludhiana,	236	S.	Ditto,	Ditto,	...	...
		20,459	...	...	...	...	...	...	...	...	...	...	...	20,459	...	...	...	...	...	...	Ferozpur,	158	S.	Ditto,	Camels, carts, &c.,	...	...
		43,698	...	...	...	...	...	...	...	...	...	...	...	43,698	...	...	...	...	...	...	Jumoo,	87	N. by E.	Ditto,	Ditto,	...	...
		10,782	...	...	...	...	...	...	...	...	...	...	...	10,782	...	...	...	...	...	...	Jandiala,	202	E.	Ditto and packs,	Ditto and rail,	...	...
		22,107	...	...	...	...	...	...	...	...	...	...	...	22,107	...	...	...	...	...	...	Gurdaspur,	151	E.	Kuchu,	Camels carts, &c.,	...	...
		1,003	...	...	...	...	...	...	...	...	...	...	...	1,003	...	...	...	...	...	...	Jhang,	118	S.	Ditto and river,	Ditto and boat,	...	...
		6,001	...	...	...	...	...	...	...	...	...	...	...	6,001	...	...	...	...	...	...	Shahdarpur,	202	E.	Kuchu packs,	Camels and carts,	...	...
		16,454	...	...	...	...	...	...	...	...	...	...	...	16,454	...	...	...	...	...	...	Pindi,	221	S.	Ditto,	Ditto,	...	...
		1,35,160	...	...	...	...	...	...	...	...	...	...	...	1,35,160	...	...	...	...	...	...	Multan,	213	S. by W.	Ditto and river,	Ditto and boat,	...	...
		12,798	...	...	...	...	...	...	...	...	...	...	...	12,798	...	...	...	...	...	...	Lahore,	104	E.	Kuchu,	Camels, carts, &c.,	...	...
		1,540	...	...	...	...	...	...	...	...	...	...	...	1,540	...	...	...	...	...	...	Montgomery,	150	N.	Ditto,	Camels,	...	...
		481	...	...	...	...	...	...	...	...	...	...	...	481	...	...	...	...	...	...	Agra,	320	S. by E.	Kuchu packs,	Camels, carts, &c., and rail,	...	...
		3,943	...	...	...	...	...	...	...	...	...	...	...	3,943	...	...	...	...	...	...	Bhawa,	111	N.	Kuchu,	Camels, carts, &c.,	...	...
		3,735	...	...	...	...	...	...	...	...	...	...	...	3,735	...	...	...	...	...	...	Kangra,	320	N. by W.	Ditto,	Ditto,	...	...
		3,970	...	...	...	...	...	...	...	...	...	...	...	3,970	...	...	...	...	...	...	Wazirabad,	...	...	...	...	...	...
	Total,	11,56,393	...	...	...	...	...	...	...	...	...	...	...	11,56,393													
	Sirsi Depôt,	12,665	...	...	...	...	...	...	...	...	...	...	...	12,665	...	...	...	...	...	...	Rawalpindi,	92	N.	Kuchu,	Camels, carts, &c.,	...	...
		4	...	...	...	...	...	...	...	...	...	...	...	4	...	...	...	...	...	...	Jhelum,	85	N. by E.	Pindi,	Ditto,	...	...
		21	...	...	...	...	...	...	...	...	...	...	...	21	...	...	...	...	...	...	Sialkot,	50	E. by W.	Ditto,	Ditto,	...	...
		743	...	...	...	...	...	...	...	...	...	...	...	743	...	...	...	...	...	...	Bannu,	151	E.	Ditto,	Ditto,	...	...
		457	...	...	...	...	...	...	...	...	...	...	...	457	...	...	...	...	...	...	Amritsar,	142	N. by E.	Ditto and packs,	Ditto and rail,	...	...
		3,173	...	...	...	...	...	...	...	...	...	...	...	3,173	...	...	...	...	...	...	Wazirabad,	...	...	...	...	...	...
	Total,	17,080	...	...	...	...	...	...	...	...	...	...	...	17,080													
	Warcha Depôt,	372	...	...	...	...	...	...	...	...	...	...	...	372	...	...	...	...	...	...	Rawalpindi,	100	N.	Kuchu packs,	Camels carts, &c.,	...	...
		4,153	...	...	...	...	...	...	...	...	...	...	...	4,197	...	...	...	...	...	...	Shahpur,	39	S.	Kuchu,	Ditto,	...	...
		2,202	...	...	...	...	...	...	...	...	...	...	...	4,702	...	...	...	...	...	...	Khushab,	99	S.	Ditto,	Ditto,	...	...
		15,830	...	...	...	...	...	...	...	...	...	...	...	15,830	...	...	...	...	...	...	Multan,	197	S.	Ditto,	Ditto,	...	...
		29,949	...	...	...	...	...	...	...	...	...	...	...	29,949	...	...	...	...	...	...	Jhang,	163	S.W. by W.	Ditto and water,	Ditto and boat,	...	...
		98	...	...	...	...	...	...	...	...	...	...	...	98	...	...	...	...	...	...	Sialkot,	146	E.	Kuchu,	Camels, carts, &c.,	...	...
		49,210	...	...	...	...	...	...	...	...	...	...	...	49,210	...	...	...	...	...	...	Amritsar,	121	E.	Ditto,	Ditto,	...	...
		5,858	...	...	...	...	...	...	...	...	...	...	...	5,858	...	...	...	...	...	...	Lahore,	159	E.	Ditto,	Ditto,	...	...
		1,076	...	...	...	...	...	...	...	...	...	...	...	1,076	...	...	...	...	...	...	Ferozpur,	201	S. W.	Ditto,	Ditto,	...	...
		301	...	...	...	...	...	...	...	...	...	...	...	301	...	...	...	...	...	...	Bannu,	94	W.	Ditto,	Ditto,	...	...
		574	...	...	...	...	...	...	...	...	...	...	...	574	...	...	...	...	...	...	Attock,	240	S. by E.	Ditto and packs,	Ditto and rail,	...	...
		194	...	...	...	...	...	...	...	...	...	...	...	194	...	...	...	...	...	...	Jhandiarpath,	205	S. by W.	Kuchu,	Camels, carts, &c.,	...	...
		3,502	...	...	...	...	...	...	...	...	...	...	...	3,502	...	...	...	...	...	...	Dera Ismail Khan,	102	S. by W.	Ditto,	Ditto,	...	...
		3,937	...	...	...	...	...	...	...	...	...	...	...	3,937	...	...	...	...	...	...	Wazirabad,	...	...	...	...	...	...
	Total,	1,03,551	...	...	...	...	...	...	...	...	...	...	...	1,03,551													
	Kalabagh closed port,	18,723	...	...	...	...	...	...	...	...	...	...	...	18,723	...	...	...	...	...	...	Rawalpindi,	130	N. by E.	Kuchu,	Camels, carts, &c.,	...	...
		184	...	...	...	...	...	...	...	...	...	...	...	184	...	...	...	...	...	...	Jhelum,	170	N. by E.	Ditto,	Ditto,	...	...
		2,278	...	...	...	...	...	...	...	...	...	...	...	2,278	...	...	...	...	...	...	Mianwali,	130	S.	Ditto and river,	Ditto and boat,	...	...
		1,111	...	...	...	...	...	...	...	...	...	...	...	1,111	...	...	...	...	...	...	Bannu,	60	W.	Kuchu,	Camels, carts, &c.,	...	...
		360	...	...	...	...	...	...	...	...	...	...	...	360	...	...	...	...	...	...	Dera Ismail Khan,	90	S.	Ditto,	Ditto,	...	...
		37,080	...	...	...	...	...	...	...	...	...	...	...	37,080	...	...	...	...	...	...	Bannu,	140	N. by E.	Ditto,	Ditto,	...	...
		3,081	...	...	...	...	...	...	...	...	...	...	...	3,081	...	...	...	...	...	...	Wazirabad,	...	...	...	...	...	...
	Total,	63,077	...	...	...	...	...	...	...	...	...	...	...	63,077													
	Grand Total,	13,21,198	...	...	...	...	...	...	...	...	...	...	...	13,21,198													

No. IV.

PART I.—STATEMENT SHOWING THE COURSE OF THE SALT TRADE AND THE QUANTITY WHICH CROSSED EACH SECTION OF THE INLAND CUSTOMS LINE DURING THE YEAR 1874-75.—(continued).

Point of Division.	Name of port.	Description and quantity of salt which passed such port.												From what source the salt is supplied.	From port.		Nature of communication.	Description of carriage.	Average cost of carriage per ton.	Name of marts or places at which the salt passing the Inland Customs Line is sold.	From port.		Nature of communication.	Description of carriage.	Average cost of carriage per mile.	Remarks.
		Bark salt.	Kohimbo or Sharpur.	Sambhar.	Sulanpur.	Bolambha.	Bombay or Kohat.	Bangara.	Bikanir.	Multan or Dadan.	Pachimbo or Kanda.	Saltpetre salt.	Other salt.	Total.		Distance in miles.	Direction.					Distance in miles.	Direction.				
		Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.		Miles.						Miles.					
Sindh.	Lauhi, ...	...	...	...	...	...	...	...	...	...	...	...	4	4	...	...	...	...	...	...	...	...	...	...	...	
	Dadu, ...	...	...	...	...	...	...	...	...	...	...	...	24	92	Sirai, ...	9	W.	Kacha road, ...	Camels, ...	1 pie per maund per mile.	Fatehpur, ...	33	E.	Kacha road, ...	Camels, ...	1 1/2 pie per maund per mile.
	Jodhka, ...	...	...	...	...	...	...	...	...	...	...	...	6.7	667	Do. ...	11	W.	Ditto, ...	Ditto, ...	Ditto, ...	Ditto, ...	74	E.	Ditto, ...	Ditto, ...	1 pie ditto.
	Shanta, ...	...	...	...	...	...	...	...	39	...	...	...	133	172	Do. ...	20	W.	Ditto, ...	Ditto, ...	1 pie per maund per mile.	Ditto, ...	9	E.	Ditto, ...	Ditto, ...	1 pie per maund per mile.
	Ladni, ...	...	...	...	...	...	...	...	6,330	...	...	...	84	6,414	Rohmund, ...	18	W.	Common village road.	Carts and camels.	1 anna 1 pie per maund.	Tibbi, and 4 miles below same.	42	E.	Common village road.	Carts and camels.	Do. do.
	Kori, ...	...	...	...	...	...	...	...	6,318	...	...	...	94	6,412	Dhiro, ...	10	S. W.	Ditto, ...	Ditto, ...	1/4 anna per maund for 10 miles.	Dhiro, ...	4	S. E.	Kacha road, ...	Ditto, ...	1 pie ditto.
																					Tatpat, ...	93	E.			
	Hasil, ...	...	...	8	...	...	...	...	9,201	...	...	...	9	9,211	Bhensal, ...	33	S. E.	Kacha road, ...	Ditto, ...	3/4 annas per maund.	Hasil, ...	1	W.	Ditto, ...	Ditto, ...	3 pie per maund, 4 annas ditto.
															Rahmund, ...	36	W.			1 annas do.	Lotiani, ...	67	N. E.			4 ,, ditto.
																					Tatpat, ...	78	E.			
	Mandahal, ...	...	...	565	...	...	...	...	32,336	...	...	...	117	33,018	Bikanir, ...	18	S. E.	Dirgo, ...	Ditto, ...	1/4 annas per maund.	Sukhra, ...	40	E.	Ditto, ...	Ditto, ...	1/4 ,, ditto.
																					Mandi, ...	61	E.			1 ,, ditto.
	Mahidi, ...	...	...	3,474	...	...	...	...	89,714	...	...	...	1,473	94,664	Dhiro, ...	10	S. W.	Dirgo, ...	Ditto, ...	1 pie per maund per mile.	Sukarpur, ...	100	N. E.	Kacha and pucka.	Ditto, ...	1 ,, ditto.
																					Nasar, ...	90	E.			1/4 ,, ditto.
																					Kaisi, ...	78				1/4 ,, extra.
	Total, ...	...	...	3,991	...	...	...	...	1,41,340	...	...	...	5,287	1,50,618												
Punjab.	Kalhaur, ...	...	...	49,944	...	...	...	...	74,598	...	...	...	4,360	128,902	Bhensal, ...	17	S. W.	Kacha road, ...	Camels and carts,	1 pie per md.,	Hadera, ...	145	E.	Kacha road, ...	Camels and carts,	1 pie per maund for cart, 4 pie by rail.
																					Rahim, ...	104	E.			
																					Shahdarpur,	197	E.			
																					Lahore, ...	307	E.			
																					Ahmad, ...	450	E.	Partly kacha and partly pucka.		
																					Sangra, ...	306	E.			
																					Campore, ...	231	E.			
	Bari, ...	...	...	1,09,944	...	...	...	...	89,457	...	...	...	3,526	1,92,928	Dhiro, ...	120	N. W.	Dhiro, ...	Ditto, ...	1 3/4 of a pie per mile.	Dhiro, ...	42	E.	Kacha road, ...	Carts and camels,	1 3/4 of a pie per mile.
															Bawari, ...	10	W.	Village road, ...	Ditto, ...	0 12 0§, ...	Dhiro, ...	10	S. E.	Village road, ...	Ditto, ...	0 12 0.
	Jhajhar, ...	...	...	8,000	41,004	...	...	...	1,978	...	...	...	235	49,052	Bhawari, ...	20	S.	...	...	0 12 0§, ...	Tohna, ...	38	N. E.			
															Bahlol, ...	8	S.	...	...	0 4 0§, ...	Sirsa, ...	98	N. E.			
															Bawari, ...	20	S. W.	Kacha road, ...	Carts and camels,	1 3/4 pie per maund per mile, ...	Bahadurgarh,	12	N.	Kacha road, ...	Carts, ...	0-1-6 per maund per mile.
	Bahli, ...	...	...	2	4,304	...	...	...	...	...	...	...	...	4,306	Sulanpur, ...	...	...	...	...	...	Nohjahak, ...	13	N. E.	Ditto, ...	Ditto, ...	
																					Jahaj, ...	30	E.	Ditto, ...	Ditto, ...	
	Gaghi Harora. By road,... ...	...	...	410	35,624	...	...	...	...	...	...	...	39	36,073	Bawari, ...	31	W.	Railway, and kacha road.	Bad wagons and country carts,	0-12 pie per mile.	Jhajhar, ...	35	E.	Railway, ...	Railway, ...	1/2 pie per mile.
	By rail,... ...	...	...	74,332	4,00,118	...	...	...	...	...	...	...	...	7,69,450	Sulanpur, ...	6	W.	...	...	0-0 do., ...	Chandani, ...	104	N. E.	...	...	Ditto.
																					Dadlana, ...	152	E.	...	...	Ditto.
															Bawari, ...	30	W.	Kacha road, ...	Carts, &c., ...	...	For conveyance in the rainy season of the year.	...	...	...	...	...
	Rhamdi, ...	...	...	3	...	...	...	...	...	...	...	...	...	3								...	...	...	...	...
															Sulanpur, ...	14	S. W.	...	...	...		...	...	...	...	...
															Mah, ...	10	N. W.	...	...	...		...	...	...	...	...
															Mah, ...	13	S. W.	Ditto, ...	Ditto, ...	2 pie per maund per mile.	Fatehabad, ...	18	E. E.	Pucka road, ...	Bullocks, ...	1/4 annas per md.
	Sahlol, ...	...	...	6,841	...	929	...	...	...	...	...	...	...	7,770	Bawari, ...	36	S. W.	Ditto, ...	Camels, ...	1 pie do., ...	Tappal, ...	38	E.	...	Ditto, ...	1/4 ditto.
																					Khaira, ...	49	E.	...	Ditto, ...	1/4 ditto.
																					Chandauli, ...	100	W. E.	Ditto, ...	Carts and camels,	0-12 per mile.
	Tarani, ...	...	...	3,716	...	3,430	...	...	...	...	...	...	...	7,146	Mah, ...	20	W.	Ditto, ...	Ditto, ...	2 pie per maund,	Jhinjhi, ...	104	W. E.	...	...	Ditto.
															Bawari, ...	40	W.	Ditto, ...	Ditto, ...	2/3 do. per mile.	Ajnala, ...	53	E.	Ditto, ...	Ditto, ...	0-1-4 per maund,
	Hodal, ...	...	...	16	2,969	3,130	...	...	...	...	...	...	...	6,115	Firozpur, ...	37	W.	Ditto, ...	Ditto, ...	1 1/2 pie per mile.	Hadera, ...	45	E.	Ditto, ...	Ditto, ...	0-0-9 ditto.
															Mah, ...	30	W.	Ditto, ...	Ditto, ...	1 pie do. ...						
	Total, ...	...	...	16	2,41,333	7,37,154	6,344	...	...	1,58,304	...	...	7,231	11,41,418												

PART I.—STATEMENT SHOWING THE COURSE OF THE SALT TRADE AND THE QUANTITY WHICH CROSSED EACH SECTION OF THE INLAND CUSTOMS LINE DURING THE YEAR 1874-75—*(continued)*.

Name of Division.	Name of port.	Description and quantity of salt which passed each port.												From port.						To port.				Average cost of carriage per maund or per mile.	Remarks.
		Rock salt.	Sulambu or Bhurigur.	Sambhar.	Sultanpur.	Sultanbhu.	Bombay or Sokra.	Sevagore.	Dehanta.	Mollem or Barwar.	Pachbadra or Kanoda.	Sultpore salt.	Other salt.	Total.	Name of salt mart (from which the port is supplied).	Distance in miles.	Direction.	Nature of communication.	Description of carriage.	Average cost of carriage in Rs.	Name of mart to which the salt crossing the line or supplied from the mines and the sea.	Distance in miles.	Direction.	Nature of communication.	Description of carriage.		
		Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.		Miles.						Miles.					
Sind.	Kori, ...	...	...	4,167	...	94,309	...	...	...	...	...	...	...	98,476	Pub, ...	25	S. E.	Kuchu road, ...	Carts and camels,	¼ pie per md. per mile.	Hathora, ...	40	S. E.	20 coffer-pauns and 15 miles kuchu.	Carts and camels,	¼ pie per maund per mile.
															Bhurigur, ...	50	S. W.	Dhora, ...	Carts and ponies,	¼ pie per md. per mile.	Bhurigur and its vicinity.	50	E.	Kuchu road, ...	Carts and donkeys,	Ditto.
	Chowrala, ...	...	...	24,917	916	...	8,810	...	...	...	...	...	...	25,854	Sirh, ...	50	W.	Pucka partly pucka.	Carts, dhora, and camels.	¼ ditto, ...	Hathora, ...	72	S. E.	Pucka, ...	Carts, ...	1 anna.
																				¼ ditto, ...	Shahjahanpur,	175	S. E.	Ditto, ...	...	2 ditto.
																					Chowgaon, ...	204	E.	Ditto, ...	...	3 ditto.
																					Pattankot, ...	245	E.	Ditto, ...	...	3½ ditto.
																					Farashband, ...	297	E.	Ditto, ...	...	4 ditto.
																					Pitholi, ...	372	N. E.	Ditto, ...	...	10 ditto.
																					Bowlby, ...	417	N. E.	Ditto, ...	...	6 ditto.
															Dig, ...	18	S.									
															Dig, ...	18	W.	Pucka.	Carts and camels,	¼ ditto, ...	Matura, ...	3	N. E.	Ditto, ...	Carts and camels,	1 pie.
																					Hathora, ...	66	N. E.	Ditto, ...	...	10 ditto.
	Sirocha, ...	...	...	3,39,731	...	...	...	...	...	...	...	39	...	3,39,770							Hathora, ...	99	N. E.	Ditto, ...	...	4 annas 6 pie.
															Kumbhat, ...	20	W.	6 miles pucka and 14 kuchu.	Carts, ...	¼ ditto, ...	Shahjahanpur,	200	N. E.	Ditto, ...	...	6 ditto 7 pie.
	Tatai, ...	...	...	16,982	11,333	...	...	...	...	...	...	24	...	27,919	Bharipur, ...	17	S.	Pucka, ...	Camels and carts,	¼ ditto, ...	Hathora, ...	24	N. E.	Ditto, ...	Ditto, ...	10 pice.
															Ballangarh, ...	30	W.	Kuchu, ...	Carts, ...							
	Farah, ...	...	...	422	48	...	461	...	...	...	...	...	...	931	Bharipur, ...	16	S. W.	Ditto, ...	Ditto, ...	4 annas, ...	Agra, ...	20	E.	Ditto, ...	Carts, ...	Ditto.
															Rah, ...	72	W.	Ditto, ...	Ditto, ...	4 ditto, ...						
	Sehgaul, ...														Sambhar Lake, ...	140	W.	Pucka and kuchu.	Carts and camels,	3 ditto, ...	Chowgaon, ...	190	E.	Ditto, ...	...	6 annas.
																					Pattankot, ...	142	E.	Ditto, ...	Carts, ...	4 ditto.
	By Road, ...	...	...	1,63,085	1,916	...	...	...	...	...	41	...	...	2,05,042							Farashband, ...	194	E.	Ditto, ...	Camels, ...	4 ditto.
	By Railway, ...	...	...	6,85,080	6,41,075	...	...	...	...	...	23	...	...	6,06,815							Kuswal, ...	194	E.	Ditto, ...	Carts, ...	4 ditto.
																					Nalgarh, ...	72	E.	Ditto, ...	Bullocks, ...	2 ditto.
																					Pitholi, ...	72	E.	Ditto, ...	...	2 ditto.
																					Jhunjhunu, ...	72	E.	Ditto, ...	...	2 ditto.
															Bharipur, ...	26	W.	Pucka, ...	Ditto, ...	2 annas, ...	Agra, ...	7	N.	Mounted road, ...	Bullocks and head loads,	6 pie.
	Kekasia, ...	...	...	216	1	...	...	...	...	...	...	...	1	217	Ditto, ...	26	S. W.	20 miles metalled road.	Bullocks and head loads,	4 ditto, ...	Ditto, ...	6	N.	Kuchu road, ...	Ditto, ...	Ditto.
	Bhimsir, ...	...	...	324	...	...	...	...	...	...	...	...	...	324	Kurauli, ...	14	S. W.	Kuchu road, ...	Bullocks, ...	Ditto, ...	Ditto, ...	13	N. W.	Delhi, ...	Bullocks and carts.	
	Farukhabad, ...	...	...	324	...	...	...	...	...	...	...	...	...	324	Khairpur, ...	42	W.	Kuchu road, ...	Bullocks and carts.	6 ditto, ...	Ditto, ...					
	Sah, ...	...	...	200	...	...	...	...	...	...	...	...	...	200	Ditto, ...	76	S. W.	44 miles pucka 32 kuchu road.	Carts and bullocks.	3 ditto, ...	Sah, ...	100 paces	N.	Kuchu road, ...	Bullocks.	
	Total, ...	...	...	16,26,121	8,59,606	...	99,580	...	...	...	...	126	1	25,85,457	Ditto, ...	83	W.	Kuchu road, ...	Camels and bullocks.	3 ditto, ...	Salmer, ...	6	W.	Ditto, ...	Ditto.	
	Jagannagar, ...	...	...	...	...	...	...	...	...	...	...	...	1	1	Gurrerah, ...	14	S. W.	Village road, ...	Bullocks and pucka.	1½ annas per mile.	No mart within limits.					
	Jalaisy, ...	...	...	2,603	...	...	...	...	...	...	...	...	11	2,603	Saddipore, ...	19	W.	Kuchu road, ...	Carts and camels usually same.	1½ pie per mile.	Jalaisy, ...	1	E.	Kuchu road, ...	Carts and asses,	1½ pie per md.
	Kanch, ...	...	...	3,172	...	...	...	...	...	...	...	...	...	3,172	Jhansi, ...	24	N. W.	Ditto, ...	Carts, ...	¼ pie per md. per mile.	Kanch, ...	...	...	...	...	...
															Lehara, ...	15	W.	Ditto, ...	Ditto, ...	1½ ditto.						
	Ingri, ...	...	...	776	...	...	...	...	...	...	...	...	...	776	Jhansi, ...	47	S.	Metalled, ...	Ditto, ...	2 ditto, ...	Orai, ...	23	E.	Metalled, ...	Carts, ...	3 ditto.
	Irich, ...	...	...	51	...	...	...	...	...	...	...	...	...	51	Ditto, ...	46	S. W.	Kuchu road, ...	Ditto, ...	Ditto, ...	Sayyidnagar,	19	S. E.	Kuchu road, ...	Ditto, ...	1 ditto.
																					Growsel, ...	14	E.			
	Chirgaon, ...	...	...	3,654	...	...	...	...	...	...	...	...	...	3,654	Ditto, ...	13	S. W.	Kuchu pucka road.	Carts, pack-bullocks and ponies.	3 ditto, ...	Ditto, ...	25			Ditto, ...	7 ditto.
																					Rath, ...	44	...	...	Pack-bullocks,	6 ditto.
																					Tarauli, ...	13			Ponies,	7 ditto.
	Baragaon, ...	...	...	3,097	...	...	...	...	...	1	...	...	...	3,098	Ditto, ...	9	S. W.	Ditto, ...	Ditto, ...	2 ditto, ...	Rath, ...	45	N. E.	Ditto, ...	Ditto, ...	3 ditto.
																					Gursoli, ...	34	N. E.	Ditto, ...	Ditto.	Ditto.
	Jhansi, ...	...	...	20,306	...	...	...	...	...	4,506	...	...	6	27,818	Ditto, ...	3	W.	Pucka road, ...	Carts, bullocks and bullocks.	Ditto, ...	Mau, ...	41	E.	Pucka road, ...	Carts, bullocks and bullocks.	1 ditto.
																					Pirthipur, ...	22	E.	Kuchu pucka, ...	Ditto, ...	½ ditto.
	Rahina, ...	...	...	4	...	...	...	...	...	...	...	...	...	4	Basai, ...	9	S. W.	Kuchu, ...	Bullocks, ...	2 ditto, ...	Nawari, ...	28	E.	Ditto, ...	Ditto, ...	2 ditto.
																					Magarpur, ...	29	E.	Ditto, ...	Bullocks, ...	2 ditto.
	Talbehat, ...	...	...	1,385	...	...	...	...	...	118	...	...	...	1,503	Jhansi, ...	29	N. W.	Kuchu metalled ...	Pack bullocks, ...	...	Hiliaun, ...	37	S. E.	Metalled and kuchu.	Pack-bullocks, ...	½ ditto.
	Basai, ...	...	...	493	...	...	...	...	...	250	...	...	...	743	Jhakrara, ...	19	S. W.	Bullock track, ...	Ditto, ...	...	Talbehat, ...	3	S.	Ditto, ...	Ditto, ...	1 ditto.
															Ditto, ...	13	W.	Kuchu road, ...	Bullocks, ...	2 ditto, ...	Mawali, ...	28	E.	Kuchu road, ...	Bullocks, ...	2 ditto.
	Lalitpur, ...	...	...	5,576	...	...	...	...	...	...	...	1,001	...	6,576	Ditto, ...	13	N. W.	Ditto, ...	Carts and bullocks.	2 ditto, ...	Hiliaun, ...	37	S. E.	Metalled and kuchu.	Pack-bullocks and carts.	2 ditto.
															Basai, ...	19	W.	Ditto, ...	Ditto, ...	Ditto, ...	Lalitpur, ...	...	...	Ditto, ...	Ditto, ...	Ditto.
	Guna, ...	...	...	800	...	...	...	...	...	...	...	1,046	...	1,454	Sehkra, ...	13	S. W.	Ditto, ...	Ditto, ...	Ditto, ...	Tikamgarh, ...	39	...	Ditto, ...	Ditto, ...	Ditto.
															Khori, ...	20	S. W.	Idem, ...	Ditto, ...	1 ditto, ...	Bilhond, ...	19	S. E.	Ditto, ...	Carts and bullocks.	1 ditto.
	Total, ...	...	...	70,414	...	...	...	...	...	10,007	...	...	16	80,437												

STATEMENT IV.—Page 1—(*concluded*)

No. IV.

PART I.—STATEMENT SHOWING THE COURSE OF THE SALT TRADE AND THE QUANTITY WHICH CROSSED EACH SECTION OF THE INLAND CUSTOMS LINE DURING THE YEAR 1874-75.—(*concluded.*)

Name of Division	Name of post	Description and quantity of salt which passed each post.												Name of each mark from which salt post is supplied.	From post.		Nature of communication.	Description of carriage.	Average cost of carriage for 1 ton.	Name of marts in which the salt passing the line are supplied from the canal for sale.	From post.		Nature of communication.	Description of carriage.	Average cost of carriage per mile.	Remarks.
		Rock salt.	Saltcrbia or Bhanjpur.	Sambhar.	Sultanpur.	Saleemba.	Bombay or Kasur.	Sangora.	Dilwara.	Mahim or Bassein.	Pachbadra or Kassia.	Sulpetre salt.	Other salt.	Total.		Distance in miles.	Direction.					Distance in miles.	Direction.				
Bikaner.	Mahlon, ...	Mds. ...	Mds. ...	Mds. 27	Mds. ...	Mds. ...	Mds. ...	Mds. ...	Mds. ...	Mds. ...	Mds. 2,816	Mds. ...	Mds. ...	Mds. 2,843	Khetri, ...	Miles. 16	S. S.	Kacha road, ...	Bullocks, ...	2 pie per mound per bullock.	Mertani, ...	Miles. 23	N. E.	Kacha road but,	Bullocks, ...	2 pie per mound per bullock.	Salt comes in as original investment; carriage returning empty at times only with gur and grain.
	Beadal, ...	...	...	143	...	...	...	...	...	...	593	...	...	736	Dhira, ...	121	W.	Jungle road, ...	Pack cattle, ...	24 annas per mound.	Dirnah, ...	66	E.	Jungle and kacha road.	Pack cattle, ...	10 annas per md.	Comes as a return freight; original dispatch gur, rice, till, &c., &c.
															Khandoon, ...	31	S. W.	Ditto ...	Ditto, ...	4 annas per md.	Bawh, ...	100	S. E.	Ditto, ...	Ditto, ...	Ditto.	
															Fatehsinh, ...	800	W.	Kacha road and jungle.	Bullocks, ...	2½ pie per md. per mile.	Jahajpur, ...	160	E.	12 miles packs and 168 miles kacha.	Bullocks, ...	2 annas per md.	
	Bragot, ...	...	...	388	...	...	...	...	...	...	37,026	...	...	38,414	Sambhar and Nawa,	260	22 W.	Ditto, ...	Ditto, ...	15 annas per mound.	Dunot, ...	50	E.	6 miles packs and whatever kacha.	Ditto, ...	4 annas 6 pie per mound.	The salt is brought on its own account, and wheat, rice, &c., are taken back from here in return.
															Dhanoor, ...	402	22 W.	Ditto, ...	Ditto, ...	1 rupee 4 annas per mound.							
															Khetri, ...	83	N. W.	Kacha road, ...	Carts and bullocks.	1 rupee 2 pie per mound per mile.	Sagar, ...	1	N. E.	Packa road, ...	Carts and bullocks,	Re extra charge to Sagar.	Original investment; carriage sometimes returning with gur but generally empty.
	Tibi, ...	...	...	542	...	...	...	...	...	...	2,670	...	...	3,713	Rahligarh, ...	32	S. W.	Ditto, ...	Ditto, ...	Ditto, ...	Chatarpur, ...	120	N. E.	Kacha road, ...	Bullocks, ...	2 annas per md. for all journey of 120 miles.	
	Gurjhanoor, ...	...	...	...	...	...	...	...	...	...	126	...	...	126	Salt comes from the Sagar Bonded warehouse Ditto,	32	E.	Metalled road, ...	Pack cattle, ...	4 annas 6 pie per mound.	Gurjhanoor and other villages below Ditto,	...	...	...	...	...	Salt comes as an original investment.
	Dhoot, ...	...	...	...	...	...	...	...	...	...	254	...	...	254	Sagar, ...	32	N.	Ditto ...	Ditto, ...	1 pie per mound per mile.	Dhoot, ...	1	E.	Kacha road, ...	Bullocks, ...	1 pie per mound per mile.	Original investment.
	Tendukhera, ...	...	...	...	...	...	...	...	...	...	0·02	...	...	0·02	Sagar, ...	27	N. W.	Metalled and kacha.	Carts and bullocks.	...	Tendukhera, ...	1	E.				
															Dhoot, ...	15	W.	Ditto, ...	Ditto, ...	...	...	...	...	...	...	...	Ditto ditto.
															Khanoda, ...	9	W.	Ditto, ...	Ditto, ...								
	Umrdha, ...	...	...	...	...	...	...	...	...	...	1	...	...	1	Chatair, ...	6	N.	Cart track, ...	Buffaloes, ...	1 rupee 2 annas 6 pie per md.	Dantali, ...	...	...	...	...	...	Umrdha the only village to which salt is imported lies within a hundred yards of the Customs chauki, hence no information regarding course of transportation, &c., has been given.
	Total, ...	...	...	1,201	...	...	...	...	...	...	37,570	...	...	38,770												
Bundelkhand.	Mowakhera, ...	...	...	...	...	...	...	...	...	...	13	...	...	13	Sarsili, ...	14	N.	Kacha road,	Chiefly cattle, sometimes carts.	4 annas per md.	Sohlapur, ...	8	S.	Kacha road, ...	Chiefly cattle, occasionally carts.	2 pie per mound for the whole distance.	Original investment.
	Hoshangabad, ...	...	...	...	...	360	...	...	...	...	...	...	...	360	Bahai, ...	2	S. W.	By boat across the Narbada, thence by road to town.	Boat porters and carts.	1 anna ditto.	The whole of the salt is consumed in the town of Hoshangabad.						
	Harda, ...	...	...	...	...	...	14,736	23,636	...	...	...	...	21	74,393	Ahmedabad, ...	724	W.	Railway, ...	Railway wagons,	1·7 pie per mound.	Jubalpur, ...	200	E.	Railway, ...	Railway wagons,	37 rupees per md.	Original investment.
	Khandwa, ...	...	...	...	...	...	25,742	...	...	...	...	...	93	25,827	Calliau, ...	393	W.	Ditto, ...	Ditto, ...	46 rupees dg.							
															Ratlambdar, ...	332	S. W.	Ditto, ...	Ditto, ...	10 annas 3 pie ditto.							
															Calliau, ...	319	S. W.	Ditto, ...	Ditto, ...	7 annas 10 pie ditto.							
	Burhanpur, ...	...	...	...	...	...	10,285	...	...	...	...	...	36	25,819	Ratlambdar, ...	310	S. W.	Ditto, ...	Ditto, ...	97 rupees do.	The salt brought to Burhanpur is consumed in the town and no variation; a small portion finding its way to Amgaon.						
															Dudoi, ...	300	S. W.	Ditto, ...	Ditto, ...	93 rupees do.							
															Calliau, ...	277	S. W.	Ditto, ...	Ditto, ...	85 rupees do.							
	Railway Stations east of Harda.	...	...	...	...	...	7,304	2,02,303	...	...	...	...	...	2,09,607	Calliau, ...	Different distances.		...	Ditto, ...	Ditto, ...	Different.						
	East of Sargaon, ...	...	...	...	...	...	5,04,940	7,500	...	...	...	...	256	5,13,696	Dudoi, ...												
	Late Nagpur and Berar,	...	...	...	...	...	3,30,037	...	...	...	...	...	497	3,30,534	Shyndeir, ...												
															Sausia, ...												
															Kharaghora, ...												
	Total, ...	...	...	...	...	...	7,96,302	2,32,739	...	...	12	...	3,193	10,67,241												
	Grand Total, ...	15,51,198	10,10,181	6,73,714	7,37,054	66,127	7,96,302	2,32,739	3,04,834	...	61,582	126	11,170	55,91,003												

ABSTRACT.

Part I.—Salt.

Province.	Division.	Rock salt.	Balambha or Bhartpur.	Sambhar.	Sultanpur.	Salambha.	Bombay or Kokan.	Didwana.	Pachbhadra or Kansia.	Baragara.	Saltpetre salt.	Other salt.	Total.	Remarks.
		Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	
PANJAB, ...	Panjab mines,	13,21,598	...	...	...	...	...	...	...	...	...	...	13,21,598	
	Hissar, ...	...	...	3,863	...	...	...	1,45,340	...	...	...	2,827	1,52,030	
	Delhi, ...	...	10	2,41,583	7,27,164	6,544	...	1,58,994	...	...	...	7,131	11,41,426	
	Total, ...	13,21,598	10	2,45,446	7,27,164	6,544	...	3,04,334	...	...	...	9,958	26,15,054	
N.-W. PROVINCES,	Agra, ...	...	10,92,121	3,58,596	...	59,583	...	...	...	...	126	1	15,10,427	
	Jhansi, ...	...	...	70,414	...	...	...	...	10,007	...	...	16	80,437	
	Total, ...	...	10,92,121	4,29,010	...	59,583	...	...	10,007	...	126	17	15,90,864	
CENTRAL PROVINCES.	Saugor, ...	...	...	1,260	...	...	...	...	51,510	...	...	...	52,770	
	Hoshangabad,	...	...	...	...	...	7,96,362	...	15	2,69,789	...	1,195	10,67,361	
	Total, ...	...	...	1,260	...	...	7,96,362	...	51,525	2,69,789	...	1,195	11 20,131	
	GRAND TOTAL,	13,21,598	10,92,131	6,75,716	7,27,164	66,127	7,96,362	3,04,334	61,532	2,69,789	126	11,170	53,26,049	

No. IV.

PART II.—STATEMENT SHOWING THE COURSE OF THE SUGAR TRADE AND THE QUANTITY WHICH CROSSED EACH SECTION OF THE INLAND CUSTOMS LINE DURING THE YEAR 1874-75.

Name of post.	Description and quantity of sugar which passed each post.														Name of sugar marts below line from which the post is supplied.	From post.		Nature of communication.	Description of carriage.	Average cost of carriage to line.	Name of mart above line to which the sugar crossing at the post finds its way.	From post.		Nature of communication.	Description of carriage.	Average cost of carriage per maund.	Remarks.
	Inland.							*Overland.*								Direction in miles.	Direction.					Distance in miles.	Direction.				
	Jubbulpur Distrt.	Right bank of the Jumna.	Ganges Distrt.	Left bank of the Ganges (Rohilkhand and Eastern Oudh.)	Marts below Allahabad.	Miscellaneous marts.	Total.	Jubbulpur Distrt.	Right bank of the Jumna.	Ganges Distrt.	Left bank of the Ganges (Rohilkhand and Eastern Oudh.)	Marts below Allahabad.	Miscellaneous marts.	Total.	Total sugar.												
	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Miles.						Miles.					
Mantrali, ...	—	—	—	—	—	902	902	—	—	—	—	—	1,472	1,472	2,374	Khandi, ...	83	E.	Kachcha road, ...	Donkey and camels.	0 2 0	Banda, ...	80	W.	Kachcha road, ...	Camel, ...	0 2 0	
Kallechar, ...	—	—	—	—	—	2,473	2,473	—	—	—	—	—	2,677	2,677	7,150	Find Dardan Khan, Amritsar, ...	256 256	E. N.E.	Ditto, ... Ditto, ...	Ditto, ... Camels, ...	0 5 6 0 12 0	— Dera Ismail Khan, ...	— 70	— S.	— Water, ...	— Boats, ...	— 0 2 0	
Shahkot, ...	—	—	—	—	—	4,379	4,379	—	—	—	—	—	6,642	6,642	10,921	Multan, ...	113	E.	Ditto, ...	Ditto, ...	0 2 0	Ditto, ...	18	W.	Kachcha road and river.	Camels and boats.	0 2 0	
Lish, ...	1,427	—	—	—	—	1,100	2,527	1,472	—	—	—	—	4,606	6,078	8,605	Amritsar, ... Muzaffarnagar, Jalandar, ... Multan, ... Khangarh, ...	250 250 250 83 83	E. E. N.E. E. S.	Ditto and rail, Rail and road, Ditto, ... Kachcha road, ... Ditto, ...	Ditto and rail, Camels and rail, Ditto, ... Camels, ... Ditto, ...	3 12 0 1 8 0 0 12 0 0 2 6 0 2 0	Cabul, ... Leiah, ... Kazur, ... Candhar (Cabul),	220 — — —	N. W. — — W.	— — — Path, ...	— — — Camels, ...	0 2 0 0 0 0 — — 0 0 1	
Dehra Din Pasah, ...	—	—	—	—	—	1,443	1,443	—	—	—	—	—	6,253	6,253	7,691	Multan, ...	51	S. E.	Kachcha road, ...	Camels and donkeys.	0 0 1	Dehra Din Pasah,	Same as Shahkot above.	W.	Kachcha road, ...	Camels and donkeys.	0 0 1	
Harauli, ...	12,287	—	—	—	—	—	12,287	21,168	—	—	—	—	—	21,168	33,455	Ditto, ...	23	S. W.	Road, ...	Camels, ...	0 0 0	Dehra Ghazi Khan.	18	S. W.	Ditto, ...	Camels, ...	0 0 0	
Sagaur, ...	14,005	8,507	—	—	—	47,517	69,027	82,004	11,996	—	—	—	1,33,769	1,69,469	2,38,896	Ditto, ...	23	N.	District road, ...	Camels and donkeys.	0 0 1	Jalalpur, ...	20	S.	District road, ...	Camels and donkeys.	0 0 1	
Dunyalpur, ...	—	—	—	—	—	4,191	4,191	—	—	—	—	—	4,591	4,591	8,782	Bhajadad, ...	9	N.	Ditto, ...	Ditto, ...	0 0 1	Bhawalpur, ...	69	S.	Ditto, ...	Ditto, ...	0 0 1	
	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	Ditto, ...	20	W.	Kachcha road, ...	Ditto, ...	0 0 3	Amirpur, ...	12	S.E.	Kachcha road, ...	Ditto, ...	0 0 3	
Kazanpur, ...	—	—	—	—	—	1,843	1,843	—	—	—	—	—	1,914	1,914	3,789	Multan, ...	21	N.	Ditto, ...	Ditto, ...	0 0 3	Kazur, ...	18	S.E.	Ditto, ...	Ditto, ...	0 0 3	
																Amritsar, ...	160	N.E.	Rail and district road,	Rail, ...	0 0 0½	Kazanpur, ...	23	S.	Customs road,	Plains, ...	1 pie per md. for camel,	
																Multan, ...	87	N. W.	District road, ...	Camels and donkeys.		Lodan, ...	13	E.	Ditto, ...	Ditto, ...	1½ pie per md. for donkeys.	
Sahaba, ...	—	—	—	—	—	1,936	1,936	—	—	—	—	—	4,811	4,811	6,747	Shajahad, ...	73	S. W.										
																Multan, ...	90	S. W.	Rail and kachcha road.	Camels and rail.	0 0 0½	Tibbi, ...	14	S.E.	Customs line.	Camels, ...	1 pie per md. for camel and ½ pie per md. for asses,	
																Amritsar, ...	260	N.E.	Ditto, ...	Ditto, ...		Sahaba, ...	On line.	S.	Customs, ...	Asses.		
																						Lodan, ...	10	S. W.	Road, ...	Ditto.		
Pak Patan, ...	1,245	—	—	—	—	—	1,245	6,271	—	—	—	—	—	6,271	7,517	Ditto, ...	132	N.E.	Rail and kachcha road,	Rail ... and camels.	0 0 1	Miscellaneous, ...	13	S.	Kachcha road, ...	Camels and asses.	0 0 1	
																Jalandar, ...	132	E.	Ditto, ...	Ditto, ...	0 0 1	Tibbi, ...	24	W.	Ditto, ...	Ditto, ...	Ditto	
Shahamad, ...	—	—	—	—	—	18	18	—	—	—	—	—	184	184	202	Firozpur, ...	80	N.E.	Kachcha road, ...	Camels and donkeys.	0 2 0 0 2 0	Villages in neighbourhood.	10	S.	Ditto, ...	Ditto, ...	0 2 0 0 2 0	
Total, ...	29,012	8,507	—	—	—	66,318	1,03,838	82,281	11,996	—	—	—	1,56,464	2,50,741	3,54,579													
Fazilka, ...	—	—	—	—	—	6,956	6,956	—	—	—	—	—	28,878	28,878	35,834	Firozpur, ...	30	N.E.	Kachcha road, ...	Camels and Carts.	1 pie per md. per mile.	Bikaner, ...	120	S.	Kachcha road, ...	Carts and camels.	1 pie per md. per mile.	
Malaut, ...	—	—	—	—	—	439	439	—	—	—	—	—	756	756	1,179	Khairwala, ...	3	N.E.	Ditto, ...	Camels.	1¼ pie ditto,	Abohar, ...	14	W.	Ditto, ...	Camels, ...	1¼ ditto,	
Lamki, ...	—	—	—	—	—	24	24	—	—	—	—	—	809	809	833	Shitania, ...	23	E.	Ditto, ...	Ditto, ...	2 pie ditto,	Bhatnair, ...	25	S.	Ditto, ...	Ditto, ...	2 pie Ditto,	
Dabwali, ...	—	—	—	—	—	107	107	—	—	—	—	—	304	304	411	Ditto, ...	23	E.	Ditto, ...	Ditto, ...	2 pice per maund per mile.	Chautala and neighbouring villages	19	S. W.	Ditto, ...	Ditto, ...	2 pice per md. per mile.	
Odha, ...	—	—	—	—	—	133	133	—	—	—	—	—	424	424	557	Shanti, ...	105	N.	Ditto, ...	Ditto, ...	2 pice per maund per mile.	Rania, ...	18	S.				
Sahnewala, ...	—	—	1,506	—	—	426	1,932	—	8,870	102	—	—	9,077	18,049	19,977	Jungle, ...	178	N.E.				Chautala, ...	19	S. W.	Ditto, ...	Ditto, ...	2 pice per md. per mile.	
																Jalandar, ...	127	N.	Ditto, ...	Ditto, ...	2 pice ditto, ...	Hisar, ...	19	S. W.	Ditto, ...	Ditto, ...	2 pice ditto, ...	
																Jungle, ...	172	N.E.				Rania, ...	20	S. W.				
Barki, ...	—	—	6,815	—	—	4,799	6,615	—	9,200	1,800	—	—	30,680	40,680	47,295	Shanti, ...	100	N.	Kachcha road,	Carts & camels.	2½ pice per maund per mile.	Jodhpur, ...	205	S. W.	Ditto, ...	Carts and camels.	2½ pice ditto, ...	
																Hoshiarpur, ...	190	N.				Jodhpur, ...	275	S.				
Jodhia, ...	—	—	7,109	2,503	—	413	9,615	—	19,569	4,150	—	—	1,207	23,747	33,362	Sirsuli, ...	145	E.	Kachcha and parka.	Ditto, ...	1 pie ditto, ...	Sirsa, ...	11	W.	Ditto, ...	Ditto, ...	1 pie ditto, ...	
																Nahadan, ...	176	—			1½ pice ditto.							
																Panipat, ...	195	—			1 pie ditto.							
Bhatna, ...	—	—	—	—	—	126	126	—	—	—	—	—	725	725	851	Hisar, ...	98	E.	Kachcha road, ...	Camels, ...	1 pie per maund per mile.	Ditto, ...	80	W.	Ditto, ...	Camels, ...	1 pie per md. per mile.	
																Panchalad, ...	98	W.										
Lalwi, ...	—	—	—	—	—	231	231	—	—	—	—	—	535	535	813	Hisar, ...	13	E.	Ditto, ...	Ditto, ...	1½ anna per md.,	Bahamand, ...	13	W.	Ditto, ...	Ditto, ...	Ditto, ...	
Kuri, ...	—	—	2,900	—	—	—	2,900	—	5,857	—	—	—	—	5,857	8,757	Gohana, ...	63	E.	Ditto, ...	Carts & camels.	3 and 4 annas per maund.	Ditto, ...	12	S.W.	Ditto, ...	Carts and camels.	2½ pie ditto, ...	
																Panipat, ...	63	N.E.										
Hansi, ...	—	—	719	—	—	—	719	—	1,737	—	—	—	—	1,737	2,456	Gohana, ...	27	N.E.	Ditto, ...	Ditto, ...	4 annas ditto, ...	Bhiwani, ...	25	S.E.	Ditto, ...	Ditto, ...	2½ annas ditto,	
																Panipat, ...	27	E.		Ditto, ...	3 annas ditto, ...	Bahamand, ...	50	W.				
Mandalai, ...	—	—	—	—	—	928	928	—	—	—	—	—	2,007	2,007	2,935	Hansi, ...	1	W.	Ditto, ...	Ditto, ...	3 pice ditto, ...		—	—	—	—	3 ditto, ...	
Mahim, ...	—	—	15,029	5,102	1,305	4,947	27,173	—	47,522	9,874	2,023	—	16,760	77,284	1,04,753	Kurnal, ...	49	N.		Ditto, ...	4 annas ditto, ...	Bhiwani, ...	15	S.E.	Ditto, ...	Ditto, ...	1½ ditto, ...	
																Shanti, ...	49	N.	Ditto, ...		3 annas ditto.							
																Saharanpur, ...	180	N.E.	Kachcha, ...	Carts, ...	3 annas ditto.							
																Shanti, ...	80	N.E.	Parka, ...	Ditto, ...	Ditto, ...	Ditto, ...	16	S.W.	Ditto, ...	Ditto, ...	1½ ditto, ...	
																Gohana, ...	80	N.E.	Kachcha, ...	Ditto, ...	2 annas ditto.							
Total, ...	—	—	30,010	8,105	1,305	—	19,317	39,879	—	80,205	14,316	2,023	—	98,793	1,76,551	2,54,901												

No. 1V.

PART II.—STATEMENT SHOWING THE COURSE OF THE SUGAR TRADE AND THE QUANTITY WHICH CROSSED EACH SECTION OF THE INLAND CUSTOMS LINE DURING THE YEAR 1874-75.—(*continued*).

| Name of division. | Name of port. | Description and quantity of sugar which passed each port. | | |

No IV.

PART II.—STATEMENT SHOWING THE COURSE OF THE SUGAR TRADE AND THE QUANTITY WHICH CROSSED EACH SECTION OF THE INLAND CUSTOMS LINE DURING THE YEAR 1874-75—(*continued*).

Name of Division.	Name of post.	Description and quantity of sugar which passed each post. — Refined. — Jubbulpore Distk.	Right bank of the Jumna	Ganges Distk.	Left bank of the Ganges (Rohilkhand and Eastern Oudh.)	Marts below Allahabad.	Miscellaneous marts.	Total.	Unrefined. — Jubbulpore Distk.	Right bank of the Jumna.	Ganges Distk.	Left bank of the Ganges (Rohilkhand and Eastern Oudh.)	Marts below Allahabad.	Miscellaneous marts.	Total.	Total sugar.	Name of sugar marts below line from which the post is supplied.	From post. Distance in miles.	Direction.	Nature of communication.	Description of carriage.	Average cost of carriage to line.	Name of mart above line to which the sugar crossing at the post finds its way.	From post. Distance in miles.	Direction.	Nature of communication.	Description of carriage.	Average cost of carriage per maund.	Remarks.
		Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.		Miles.										
Jaunpur.	Jagannagpur, ...	—	—	—	—	—	77	77	—	—	—	—	—	—	—	77	Phephund, ...	26	N.E.	Village road, ...	Bullocks, ...	2½ annas per md.,	No marts within line.					
																	Auraya, ...	39	E.	Ditto, ...	Ponies, ...	4 „ per md.						
	Jaunpur, ...	—	251	340	—	—	—	591	—	1,050	698	—	—	—	1,748	2,339	Mallhupurh, ...	23	N.W.	Kuchu road, ...	Carts, ...	1½ ditto, ...	Cawnpore, ...	83	E.	Pucka road, ...	Carts, ...	1½ annas per md.	
	Kiraki, ...	—	2,366	1,571	—	—	—	3,937	—	—	7,202	11,744	—	—	18,946	22,883	Cawnpore, ...	—	—	—	—	—	—	—	—	—	—	—	
																	Kilpi, ...	29	N.E.	Metalled raised earth.	Ditto, ...	½ pie per md. per mile.	Jhansi, ...	58	N.W.	Kuchu metalled.	Ditto, ...	½ pie per md.	
																	Kanch, ...	—	—	—	—	—	—	—	—	—	—	—	
	Jagni, ...	—	253	4,273	1,619	205	296	7,070	—	979	3,254	116	—	160	4,401	12,470	Kilpi, ...	4	E.	Metalled, ...	Ditto, ...	4 pies per md. per mile.	Somptkar, ...	16	S.	Raised earth, ...	Ditto, ...	1½ ditto, ...	
																	Cawnpore, ...	82	E.	Ditto, ...	Ditto, ...	3 ditto, ...	Dattia, ...	45	W.	Ditto and metalled.	Ditto, ...	3 ditto, ...	
																	Shibjahanpur, ...	218	S.	Ditto, ...	Ditto, ...	9 ditto, ...	Jhansi, ...	47	W.	Metalled, ...	Ditto, ...	3 ditto, ...	
	Irich, ...	—	62	—	—	—	—	62	—	1,270	—	—	—	—	1,270	1,332	Kirki, Cawnpore, ...	131	N.E.	Pucka road, ...	Carts, packs bullocks, and ponies.	1 ditto, ...	Bhanikiri, ...	19	W.	Ditto, ...	Ditto, ...	1 ditto, ...	
	Chirpan, ...	—	9	370	—	—	—	379	—	918	1,806	—	—	—	1,809	1,887	Kilpi, ...	73	N.E.	Ditto, ...	Ditto, ...	1 ditto, ...	Jhansi, ...	18	S.W.	Ditto, also pucka road.	Ditto, ...	3 ditto,	
																	Kanch, ...	74	N.	Pucka and kucha.	Ditto, ...	3 ditto.							
																	Gurarai, ...	20	E.	Kuchu, ...	Ditto, ...	7 ditto.							
																	Sirh, ...	44	E.	Ditto, ...	Ditto, ...	6 ditto.							
																	Tarauli, ...	12	E.	Ditto, ...	Ditto, ...	6 ditto.							
	Sarkpiri, ...	—	—	—	2	—	—	33	—	—	—	—	—	990	990	1,024	Rirh, ...	48	N.E.	Ditto, ...	Carts and ponies.	2 ditto, ...	Jhansi, ...	9	S.W.	Ditto, ...	Carts and ponies.	2 ditto, ...	
																	Gurarai, ...	24	N.E.	Ditto, ...	Ditto, ...	2½ ditto.							
																	Sadabhpur, ...	210	N.E.	Pucka and kucha road.	Carts and bullocks.	1 ditto, ...	Khia, ...	190	W.	Ditto, ...	Bullocks, ...	2 ditto, ...	
	Jhinki, ...	—	227	2,347	—	240	—	4,820	—	2,533	1,188	—	—	—	4,868	9,191	Cawnpore, ...	140	N.	Pucka road, ...	Carts, ...	1 ditto, ...	Jhansi, ...	2	W.	Ditto, ...	Ditto, carts, &c.,	3 ditto.	
																	Nowrai, ...	80	E.S.	Pucka and kucha road.	Bulls and buffaloes.	½ ditto.							
																	Pirthipur, ...	92	E.S.	Ditto, ...	Bullocks, ...	½ ditto.							
	Dalipa, ...	—	69	—	—	—	—	69	—	78	—	—	—	—	78	147	Cawnpore, ...	116	N.E.	Pucka road, ...	Carts, ...	½ ditto, ...	Bardeles, ...	3	S.W.	Kuchu, ...	Bullocks and carts.	1 ditto, ...	
																	Magarpur, ...	35	E.	Kuchu road, ...	Ditto, ...	1 ditto, ...	Bassel, ...	3	Ditto,	Ditto, ...	Ditto, ...	1 ditto.	
	Tikulsai, ...	—	—	—	4	—	—	4	—	—	—	—	—	39	39	43	Tikulsai, ...	—	½	S.	Metalled, ...	Pack bullock,	½ ditto, ...	Tahsara, ...	10	S.W.	Ditto, ...	Pack bullock,	½ ditto, ...	
	Bisui, ...	—	—	—	—	—	—	—	—	449	—	—	—	—	449	449	Mernauli, ...	10	E.	Cart track, ...	Bullocks, ...	2 ditto, ...	Jakhora, ...	13	W.	Ditto, ...	Bullocks, ...	3 ditto, ...	
	Lalitpur, ...	—	—	272	—	4,841	1,268	6,381	—	—	82	—	—	2,645	2,727	9,108	Cawnpore, ...	196	N.E.	Metalled, ...	Bullock cart, ...	1½ ditto, ...	Tilgan, ...	2	W.	Ditto, ...	Pack bullock and carts.	2 ditto, ...	
	Ghira, ...	—	—	61	174	—	—	235	—	4,536	184	—	—	—	4,720	4,955	Ditto, ...	215	N.E.	Pucka, ...	Carts and bullocks.	1 ditto, ...	Khori, ...	10	S.W.	Ditto, ...	Carts and bullocks.	1 ditto.	
																	Mahroni, ...	18	N.E.	Kuchu, ...	Ditto, ...	1 ditto, ...							
																	Mauchigur, ...	23	N.E.	Ditto, ...	Ditto, ...	1 ditto.							
	Total, ...	—	3,257	10,450	1,813	6,115	2,106	23,751	—	12,008	16,215	11,260	—	3,973	43,461	67,212												
Rewah.	Mirihon, ...	—	—	—	—	—	—	111	—	—	—	—	—	2,905	2,905	3,016	Marwai, ...	23	N.E.	Kuchu road, ...	Bullocks, ...	2 pie per maund per mile.	Khorai, ...	24	N.E.	Kuchu, ...	Bullocks, ...	2 pie per md. per mile.	
	Kandri, ...	—	—	—	—	—	72	72	—	—	—	—	79	—	79	151	Sagar, ...	19	S.	Ditto, ...	Ditto, ...	0·3·6 per md., ...	Pathoria,	53	W.	Ditto, ...	Ditto, ...	2 pie per md., ...	
																							Khorai,	102	W.	Ditto, ...	Ditto, ...	0·3·6 Ditto, ...	
	Shagar, ...	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—												
	Tihi, ...	—	—	—	—	6,795	—	6,795	—	—	—	—	740	—	740	6,535	Jabalpur, ...	120	S.E.	Pucka and kucha.	Carts and bullocks.	8 as. per maund for all journey.	Bhopal, ...	80	S.W.	Ditto, ...	Ditto, ...	8 annas per md. for all journey.	
	Gangjamar, ...	—	—	—	—	20	—	20	—	—	—	—	—	—	—	20	Rehli, ...	11	N.E.	Cart track, ...	Cart, ...	2 as. per md., ...	Locally consumed.	—	—	—	—	—	
	Deori, ...	—	—	—	—	—	18	18	—	—	—	—	—	9	9	27	Jabalpur, ...	93	S.E.	Kuchu road, ...	Bullocks, ...	1 pie per md. per mile.	Sabalpur, ...	13	W.	Ditto, ...	Ditto, ...	1 pie per maund per mile.	
	Tanda Khera, ...	—	—	—	—	—	63	63	—	—	—	—	—	—	—	63	Gadawara, ...	30	S.	Kuchu, ...	Ditto, ...	2 pie per md., ...	Deori, ...	13	W.	Ditto, ...	Ditto, ...	—	
	Palsha, ...	—	—	—	—	—	139	139	—	—	—	—	—	—	—	139								10	N.	Ditto,			
	Sanjhera, ...	—	—	—	—	—	317	317	—	—	—	—	—	—	—	317	Ditto, ...	13	E.	Cart road, ...	Ponies and bullocks.	2 annas, and 2 annas 6 pie per maund.	Udaipur, ...	9	N.	Cart road, ...	Ponies and bullocks.	2 annas, and 2 annas 6 pie per maund.	
	Gurdha, ...	—	—	—	—	—	23	23	—	—	—	—	—	—	—	23	Bankheri, ...	14	S.W.	Cart track, ...	Carts, ...	2 pie per md., ...	Chatair, ...	6	N.	Ditto, ...	Bullocks, ...	0·3·6 per md.,	
	Total, ...	—	—	—	—	6,809	708	7,605	—	—	—	—	819	2,914	3,733	10,706												

No. IV.

PART II.—STATEMENT SHOWING THE COURSE OF THE SUGAR TRADE AND THE QUANTITY WHICH CROSSED EACH SECTION OF THE INLAND CUSTOMS LINE DURING THE YEAR 1874-75.—*(concluded.)*

Name of Division.	Name of post.	Description and quantity of sugar which passed each post. Refined. Jubulpur Distb.	Refined. Right bank of the Jumna.	Refined. Ganges Distb.	Refined. Left bank of the Ganges (Rohilkund and Sagaity Distb.)	Refined. Marts below Allahabad.	Refined. Miscellaneous marts.	Refined. Total.	Unrefined. Jubulpur Distb.	Unrefined. Right bank of the Jumna.	Unrefined. Ganges Distb.	Unrefined. Left bank of the Ganges (Rohilkhand and Eastern Distb.)	Unrefined. Marts below Allahabad.	Unrefined. Miscellaneous marts.	Unrefined. Total.	Total sugar.	Name of sugar marts below line from which the post is supplied.	From post. Distance in miles.	From post. Direction.	Nature of communication.	Description of carriage.	Average cost of carriage to line.	Name of mart above line to which the sugar traveling at the post finds its way.	From post. Distance in miles.	From post. Direction.	Nature of communication.	Description of carriage.	Average cost of carriage per maund.	Remarks.
		Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.		Miles.						Miles.					
Hoshungabad.	Mowkhed, ...	...	...	...	...	2,711	...	2,711	...	...	...	...	...	...	...	2,711	Sohágpur, ...	3	S.	Kucha road, ...	Chiefly carts, sometimes railway.	2 pie per maund.	Bandlo, ...	14	N.	Kucha road, ...	Chiefly carts, sometimes camel.	4 annas per md. for the whole distance.	
	Patni, ...	...	...	...	...	80	...	80	...	...	...	...	...	...	...	80	Babai, ...	8	Do.	Ditto, ...	Carts & cattle,	2 annas per md.	Bhurkuch, ...	4	N. W.	Ditto, ...	Carts & cattle,	1 anna per md.,	
	Hoshungabad, ...	...	...	...	...	11,892	...	11,892	...	...	...	...	...	...	...	11,892	Jubalpur, ...	103	E.	Rail and metalled road.	Wagons and carts.	7 annas 6 pie per maund.	Bhopal, ...	43	N.	Ditto, ...	Ditto, ...	2 pie per md.,	
																	Mirzapur, ...	441	N. E.	Ditto, ...	Ditto, ...	15 annas 3 pie per maund.							
	Sheopur, ...	...	...	...	...	161	...	161	...	...	...	...	...	...	...	161	Sonsi, ...	13	E.	Cart track, ...	Carts and ponies.	2 pie per md. per mile.	Sehrsola, ...	12	N.	Cart track, ...	Carts, ...	1 pie per maund per mile.	
	Harda, ...	...	...	...	...	9,630	...	9,630	...	...	...	...	...	...	...	9,630	Mirzapur, ...	477	N. E.	Railway, ...	Railway wagons.	15 annas 6 pie per maund.	The greater portion of the sugar is consumed in the town of Harda, a small portion finding its way to Sandepur and Asirgarh beyond Sarhola.						
	Khandwa, ...	...	...	...	...	67,726	...	67,726	...	...	...	...	...	...	...	67,726	Ditto, ...	549	N. E.	Ditto, ...	Ditto, ...	1-3-3 per maund.	Indore ...	60	W.	Purna road, ...	Ditto, ...	4 annas 8 pie per maund per mile.	
	Burhanpur, ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	Ditto, ...	583	N. E.	Ditto, ...	Ditto, ...	1-4-9 per maund.	The sugar is consumed mostly in the town of Nandgaon, a small portion finding its way to villages in the neighbourhood.						
	Total, ...	...	...	...	...	92,199	...	92,199	...	...	...	...	...	...	...	92,199													
	Grand Total, ...	39,815	220,305	175,331	367,315	304,785	111,374	908,920	62,941	390,585	816,643	176,851	616	210,604	1,206,140	2,174,998													

ABSTRACT.

Part II.—Sugar.

Province.	Division.	Refined.							Unrefined.							
		Jalandar Duab.	Right bank of the Jumna.	Ganges Duab.	Left bank of the Ganges (Rohilkhand and Eastern Oudh.)	Marts below Allahabad.	Miscellaneous marts.	Total.	Jalandar Duab.	Right bank of the Jumna.	Ganges Duab.	Left bank of the Ganges (Rohilkhand and Eastern Oudh.)	Marts below Allahabad.	Miscellaneous marts.	Total.	Grand Total.
		Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.
Panjab.	Mooltan, ...	29,013	8,107	...	...	...	66,519	1,03,639	62,241	11,686	...	...	...	1,56,404	2,30,331	3,33,970
	Hissar, ...	...	29,018	8,192	1,203	...	19,957	58,370	...	90,585	14,216	2,025	...	69,705	1,76,531	2,34,901
	Delhi, ...	...	1,66,627	82,589	91,456	...	22,626	3,63,298	...	3,75,712	78,181	5,490	...	77,139	5,36,522	8,99,820
	Total, ...	29,013	2,03,752	90,781	92,659	...	1,09,102	5,25,307	62,241	4,77,983	92,397	7,515	...	3,03,248	9,43,384	14,68,691
North-Western Provinces.	Agra, ...	...	13,276	74,094	1,73,081	171	...	2,60,622	...	10,354	1,07,723	1,57,276	...	...	2,75,353	5,35,975
	Jhansi, ...	...	3,367	10,456	1,612	6,115	2,106	23,656	...	12,026	16,523	11,260	...	3,872	43,681	67,337
	Total, ...	...	16,643	84,550	1,74,693	6,286	2,106	2,84,278	...	22,380	1,24,246	1,68,536	...	3,872	3,19,034	6,03,312
Central Provinces.	Saugor, ...	...	...	...	...	6,300	766	7,066	...	...	...	...	816	2,914	3,730	10,796
	Hoshangabad, ...	...	...	...	...	92,199	...	92,199	...	...	...	...	...	...	...	92,199
	Total, ...	...	...	...	...	98,499	766	99,265	...	...	...	...	816	2,914	3,730	1,02,995
	Grand Total ...	29,013	2,20,395	1,75,331	2,67,352	1,04,785	1,11,974	9,08,850	62,241	5,00,363	2,16,643	1,76,051	816	3,10,034	12,66,148	21,74,998

No. V.

Comparative Return of the number of persons captured, convicted, &c., during the years 1873-74 *and* 1874-75.

	Division.	Year.	Total number of smugglers captured by the department.	Released by Department.							Sent up for trial.	Acquitted.	Convicted.	Pending when report was submitted.	Percentage of conviction on number of persons sent up for trial, less those whose cases were still undecided.
				On payment of single duty, line cases.	On payment of double duty, or in default confiscation of salt.	Infirm persons, pregnant women, or minors.	For possessing less than 1 seer of salt.	On proof of ignorance or inadvertance.	For want of proof.	Total.					
Panjab.	Panjab mines,	1873-74,	193	...	16	...	47	...	1	64	129	18	111	...	86·04
		1874-75,	109	1	8	...	23	1	...	33	76	...	73	3	100·
	Mooltan,	1873-74,	56	7	23	...	...	...	2	32	24	4	20	...	83·33
		1874-75,	43	...	9	...	1	...	...	10	33	6	27	...	81·82
	Hissar,	1873-74,	128	...	66	...	...	...	4	70	58	4	54	...	93·1
		1874-75,	219	...	110	...	...	2	7	119	100	6	94	...	94·
	Delhi,	1873-74,	291	2	190	...	...	1	11	204	87	1	86	...	98·85
		1874-75,	(a) 342	...	250	...	...	...	6	256	85	3	78	4	96·29
N.-W. Provinces.	Agra,	1873-74,	(b) 573	...	285	...	...	3	6	294	278	7	271	...	97·48
		1874-75,	502	...	252	9	...	...	7	268	234	2	232	...	99·14
	Jhansi,	1873-74,	(c) 1,129	...	646	202	...	29	4	881	248	4	244	...	98·39
		1874-75,	1,036	1	808	37	...	2	5	853	183	4	178	1	97·8
Central Provinces.	Saugor,	1873-74,	(d) 629	5	193	1	...	7	20	226	402	7	395	...	98·26
		1874-75,	567	2	277	1	...	...	11	291	276	6	270	...	97·82
	Hoshangabad,	1873-74,	433	4	247	...	...	2	95	348	85	3	82	...	96·47
		1874-75,	179	...	130	...	...	3	3	136	43	1	41	1	97·62
Internal.	North-West Provinces,	1873-74,	945	...	...	22	...	1	134	157	788	51	737	...	93 53
		1874-75,	(e) 630	...	...	15	...	5	135	155	467	31	389	47	92 62
	Oudh,	1873-74,	538	...	...	10	...	...	23	33	505	47	458	...	90·69
		1874-75,	398	...	...	1	...	...	15	16	382	11	340	31	96·87
	Total,	1873-74,	4,915	18	1,666	235	47	43	300	2,309	2,604	146	2,458	...	94·39
		1874-75,	4,025	4	1,844	63	24	13	189	2,137	1,879	70	1,722	87	96·09
	Raipur,	1873-74,	1,745	1,095	240	...	...	1	10	1,346	399	4	395	...	98·99
		1874-75,	...	...	...	...	...	...	...	...	...	...	...	...	...

(a) 1 person pending, (b) 1 person escaped. (c) 6 persons who escaped subsequently arrested. (d) 1 person died. (e) 8 men under departmental investigation.

No. VI.

Comparative detail of persons imprisoned and fined for breach of Customs Laws during the years 1873-74 *and* 1874-75.

Division.	Year.	Imprisoned in default of payment of fines.								Paid Fines.																		
		Number imprisoned for six months.	Ditto for and above three months.	Ditto ditto 2 ditto.	Ditto ditto 1 ditto.	Ditto ditto 15 days.	Ditto ditto 10 days.	Below 10 days.	Total number who underwent imprisonment.	Number who paid fines of Rs. 250 and upwards.	Aggregate paid.	Above Rs. 100.	Aggregate paid.	Above Rs. 50 and up to Rs 100.	Aggregate paid.	Above Rs. 30 and up to Rs. 50	Aggregate paid.	Above Rs. 20 and up to Rs. 30.	Aggregate paid.	Above Rs. 10 and up to Rs. 20.	Aggregate paid.	Above Rs. 5 and up to Rs. 10.	Aggregate paid.	Up to Rs. 5.	Aggregate paid	Total who paid fines.	Aggregate paid.	Average fines.
Panjab Mines,	1873-74, ...	1	1	...	4	2	1	...	9	...	...	1	200	1	100	3	131	18	454	38	582	22	183	19	65	1 2	1,715	16·81
	1874-75, ...	...	1	...	...	2	...	...	3	...	...	...	...	3	300	9	390	7	200	22	383	19	183	10	27	70	1,483	21·19
Mooltan,	1873-74, ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	3	150	4	85	8	105	3	20	2	10	20	370	18·5
	1874-75, ...	...	...	1	...	...	...	...	1	...	...	...	...	1	100	...	...	...	...	9	141	9	90	7	30	26	361	13 88
Hissar,	1873-74, ...	7	19	2	8	1	...	1	38	...	...	1	150	4	240	4	125	3	70	2	20	2	10	...	...	16	613	38·44
	1874-75, ...	14	18	12	12	1	...	...	57	...	...	...	...	2	155	4	170	7	205	13	227	5	50	6	30	37	837	22·62
Delhi,	1873-74, ...	21	1	4	7	6	...	...	39	...	...	...	...	2	160	4	190	19	500	12	220	9	87	1	1	47	1,158	24·64
	1874-75, ...	2	4	20	12	10	3	...	51	1	500	...	...	3	240	3	150	7	180	3	57	6	60	4	20	27	1,207	44·7
Agra,	1873-74, ...	1	6	13	74	32	6	6	138	...	...	...	...	...	...	...	...	10	260	7	147	45	442	71	324	133	1,173	8·82
	1874-75, ...	2	3	9	45	18	23	15	115	...	...	...	...	...	...	1	50	4	100	13	190	16	154	83	285	117	779	6·66
Jhansi,	1873-74, ...	55	15	3	2	17	4	1	97	...	...	1	250	5	480	6	290	10	255	33	632	40	419	52	244	147	2,570	17·48
	1874-75, ...	...	27	15	5	12	8	...	67	...	...	...	...	...	...	24	1,200	5	170	19	390	21	219	42	198	111	2,177	19·61
Saugor,	1873-74, ...	...	14	39	71	54	5	29	212	...	...	...	...	1	60	9	435	10	260	41	674	67	558	55	239	183	2,226	12·16
	1874-75, ...	6	9	28	41	24	11	3	122	...	...	...	...	1	100	2	90	4	105	17	269	32	297	92	317	148	1,178	7·96
Hoshangabad,	1873-74, ...	...	2	2	2	4	2	2	14	...	...	...	...	...	...	1	40	4	110	5	72	23	206	35	115	68	543	7·98
	1874-75, ...	...	..	1	...	...	...	...	1	...	...	...	...	2	175	...	...	1	30	3	46	26	227	8	25	40	503	12·57
Internal, N.-W. Provinces,	1873-74, ...	22	24	79	93	9	1	...	228	...	...	...	...	3	300	15	750	23	768	217	3,061	176	1,070	75	213	509	6,162	12·11
	1874-75, ...	4	11	63	68	10	1	9	166	...	...	...	...	3	142	4	132	21	444	98	1,120	71	412	26	74	223	2,324	10·42
Oudh,	1873-74, ...	2	3	37	55	11	15	9	132	...	...	...	...	2	200	7	350	21	475	75	849	85	509	136	341	326	2,724	8 35
	1874-75, ...	1	12	20	44	19	1	1	98	...	...	...	...	4	203	2	60	13	290	69	752	96	559	58	154	242	2,018	8·34
Total,	1873-74, ...	109	85	179	316	136	34	48	907	...	...	3	600	18	1,540	52	2,461	122	3,237	438	6,362	472	3,504	446	1,552	1,551	19,256	12·41
	1874-75, ...	29	85	169	227	96	47	28	681	1	500	...	...	19	1,415	49	2,242	69	1,724	266	3,575	301	2,251	336	1,160	1,041	12,867	12·36
Raipur,	1873-74, ...	...	...	...	2	10	4	44	60	...	...	...	...	...	...	1	35	1	22	11	140	32	176	290	631	335	1,004	3·00
	1874-75, ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...

No. VII.

Comparative Return of the total quantity of goods confiscated, and on which double duty was levied during the years 1873-74 *and* 1874-75.

Division.	Year.	CONFISCATION.							DOUBLE DUTY.						Total of extra duty so levied.
		SALT.			SUGAR.			Total value of confiscation.	SALT.			SUGAR.			
		Cases.	Quantity.	Value.	Cases.	Quantity.	Value.		Cases.	Quantity.	Amount of extra duty so levied.	Cases.	Quantity.	Amount of extra duty so levied.	
		No.	Mds.	Rs.	No.	Mds.	Rs.	Rs.	No.	Mds.	Rs.	No.	Mds.	Rs.	Rs.
Panjab Mines, ...	1873-74, ...	104	93·39	280·19	...	...	...	280·19	15	1·07	6·48	...	...	...	6·18
	1874-75, ...	54	72·28	216·88	...	...	...	216·88	8	0·29	0·87	...	...	...	0 87
Multan, ...	1873-74, ...	4	0·51	...	10	8·64	62·8	62·8	...	...	...	89	78·08	68 89	68·89
	1874-75, ...	14	8·1	68·83	8	5·35	11·12	80·	...	...	...	56	45·1	51·49	51·49
Hissar, ...	1873-74, ...	171	586·70	2,052 53	1	54·75	222·75	2,275·28	43	5 15	30 83	39	186 23	247·19	278·02
	1874-75, ...	185	742·95	2,599·97	1	15·	47·34	2,647·31	58	11·17	67·	68	343 9	369 69	436·69
Delhi, ...	1873-74, ...	97	128·	593·	4	10·	56·	649·	72	492·	2,950·	210	615·	532·	3,482·
	1874-75, ..	117	526·08	2,552·84	5	2·73	14·72	2,567·56	73	392 02	2,352·16	294	799·74	800 67	3,152 83
Agra, (*a*) ...	1873-74, ...	412	834·	2,474·	6	22·	35·	2,509·	161	661·	3 968·	249	505·	444·	4,412·
	1874-75, ...	348	462·82	1,686·43	6	15·28	118·99	1,805·42	118	218·3	1,309 86	242	485·59	310·26	1,620·12
Jhansi, (*b.*) ...	1873-74, ...	607	319 97	1,923·25	1	24·	80·	2,003·25	172	11·5	69·39	65	259 37	196·17	265·56
	1874-75, ...	519	318·80	1,700·07	2	0·38	2·69	1,702·76	147	5·46	34 36	82	272 73	268 83	303·19
Sagar, (*c.*) ...	1873-74, ...	364	582·	3,637·	...	...	...	3,637·	85	11·	66·	24	10·	14·	80·
	1874-75, ...	305	419·	2,435·	1	0·14	2	2,437·	115	6·	37·	51	16·	24·	61·
Hoshangabad,	1873-74, ...	103	84·51	685·3	1	1·12	4·87	690 17	98	64·55	269·84	31	166·94	331·90	6 1·74
	1874-75, ...	41	24·28	316·15	3	2·17	29·41	345·56	65	5·05	29·71	33	374 37	748·78	778 49
Total, ...	1873-74, ...	1,862	2,629·08	11,645·27	23	120 51	461·42	12,106·69	646	1,246·27	7,360·54	707	1,814·62	1,834·15	9,194·69
	1874-75, ...	1,583	2,574·21	11,576·22	26	41·05	226 27	11,802·49	584	638·29	3,830·96	826	2,337·43	2,573·72	6,404·68
Raipur, ...	1873-74, ...	300	911·	5,136·	...	...	...	5,136·	134	76·	365·	...	...	...	365
	1874-75, ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...

(*a.*)—Includes 16 cases disposed of by Collector, *vide* para 10.
(*b*)— Ditto 5 ditto ditto, ditto.
(*c.*)— Ditto 2 ditto ditto, ditto.

No. VIII.

Comparative Return of cases reported to Revenue Commissioner, or otherwise disposed of, during the years 1873-74 *and* 1874-75.

1. Division.		2. Description and quantity of goods seized.		4. Ground of seizure, and detail of cases.			7.	8. Cases ordered by Collector or Commissioner of Customs.		10.	11. Reported to Revenue Commissioner.			14.	15. Orders of Collector.			18.
		Salt.	Sugar.	Without rawanas.	In excess of rawanas.	Difference between goods and specification of rawanas, and goods taken to closed posts, &c.	Total number of cases of seizure.	For release.	For double duty.	Total number disposed of by Collector, or Commissioner of Customs.	For release.	For confiscation.	For double duty.	Total number of cases reported to Revenue Commissioner.	Confirmed.	Modified.	Reversed.	Total number of cases decided by Revenue Commissioner.
PANJAB. Panjab mines,	1873-74,	95	...	119	...	...	119	30	15	45	...	74	...	74	74	...	...	74
	1874-75,	72	...	77	...	...	77	15	8	23	...	54	...	54	54	...	...	54
Mooltan,	1873-74,	1	485	49	59	1	109	...	8	8	...	11	90	101	99	2	...	101
	1874-75,	8	50	31	47	...	78	...	...	...	...	22	56	(a) 78	75	...	...	75
Hissar,	1873-74,	592	249	226	28	12	266	11	...	11	1	172	82	255	255	...	...	255
	1874-75,	754	359	269	43	2	314	2	4	6	...	186	122	308	308	...	...	308
Delhi,	1873-74,	619	625	259	124	...	383	...	...	...	...	101	282	383	383	...	...	383
	1874-75,	918	802	326	163	...	489	...	...	...	...	122	367	(b) 489	488	...	...	488
N.-W. PROVINCES, Agra,	1873-74,	1,495	527	517	307	4	828	...	...	...	...	418	410	828	828	...	...	828
	1874-75,	681	501	440	272	2	714	...	16	16	...	342	356	698	698	...	...	698
Jhansi,	1873-74,	331	277	785	63	...	848	3	...	3	...	608	237	845	845	...	...	845
	1874-75,	324	273	678	72	...	750	...	5	5	...	521	224	745	744	1	...	745
CENTRAL PROVINCES, Saugor,	1873-74,	594	19	468	10	...	478	2	3	5	...	364	109	473	473	...	...	473
	1874-75,	426	16	461	11	...	472	...	2	2	...	306	164	470	470	...	...	470
Hoshangabad,	1873-74,	656	384	242	30	7	279	20	...	20	9	107	143	259	259	...	...	259
	1874-75,	30	377	130	17	...	147*	2	5	7	...	44	93	137	136	1	...	137
Total,	1873-74,	4,383	2,557	2,665	621	24	3,310	66	26	92	10	1,855	1,353	3,218	3,216	2	...	3,218
	1874-75,	3,213	2,378	2,412	625	4	3,041	19	40	59	...	1,597	1,382	2,979	2,973	2	...	2,975
Raipur,	1873-74,	997	...	433	10	...	443	...	...	...	...	307	136	443	431	5	7	443
	1874-75,	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...

* 3 cases pending.

(a) 3 cases pending.
(b) 1 ditto ditto.

No. IX.

Comparative Return showing the quantity of goods seized as headloads, and the number of headload salt smugglers apprehended during the year.

		Salt.				Sugar.				Number of headload salt smugglers seized.		Remarks.
		1873-74.		1874-75.		1873-74.		1874-75.				
		Number of headloads.	Number of maunds.	Number of headloads.	Number of maunds.	Number of headloads.	Number of maunds.	Number of headloads.	Number of maunds.	1873-74.	1874-75.	
Panjab, ...	Panjab mines ...	113	90	73	72	...	...	...	...	183	101	
	Multan, ...	8	·16	18	7	30	9	11	3	8	18	
	Hissar, ...	844	576	976	700	12	1	30	4	102	163	
	Dehi,l ...	260	123	370	191	150	11	185	19	130	152	
	Total, ...	1,225	789·16	1,437	970	192	21	226	26	423	414	
N.-W. Provinces,	Agra, ...	941	499	667	419	14	8	8	2	461	409	
	Jhansi, ...	1,385	276	1,255	227	4	...	7	1	1,068	963	
	Total, ...	2,326	775	1,922	646	18	8	15	3	1,529	1,372	
Central Provinces ...	Saugor, ...	1,112	556	799	395	22	4	48	8	377	264	
	Hoshangabad, ...	439	113	108	20	2	...	6	1	374	90	
	Total, ...	1,551	669	907	415	24	4	54	9	751	354	
	Grand Total, ...	5,102	2,233·16	4,266	2,031	234	28	295	38	2,703	2,140	
	Raipur Division, ...	1,633	902	...	...	...	..	...	...	568	...	

No. X.

Statement showing the quantity of salt sold at each of the Mandi mines, during the official year 1871-72 *to* 1874-75.

Year.	Name of mine.	Amount sold for consumption in British Territory.					Amount sold for consumption in Native States.							Total amount of salt sold.
		Kangra.	Kolu.	Simla.	Hoshiapur.	Total.	Mandi.	Suket.	Chamba.	Bilaspur.	Rampur Bishahur.	Other Native States.	Total.	
		Mds. s.	Mds. s.	Mds. s.	Mds. s.	Mds. s.	Mds. s.	Mds. s.	Mds. s.	Mds. s.	Mds. s.	Mds. s.	Mds. s.	Mds. s.
1871-72,	Goma ...	53,911 24	2,887 24	64 32	360 0	57,224 0	9,190 8	114 32	371 8	23 0	40 32	...	9,740 0	66,964 0
	Drang ...	11,438 32	12,243 32	7,487 32	330 32	31,501 8	15,427 32	6,482 32	...	7,504 16	2,182 16	88 16	31,685 32	63,187 0
	Total ...	65,350 16	15,131 16	7,552 24	690 32	88,725 8	24,618 0	6,597 24	371 8	7,527 16	2,223 8	88 16	41,425 32	1,30,151 0
1872-73,	Goma ...	64,054 16	2,445 32	...	44 0	66,544 8	8,821 16	17 8	344 24	152 32	1 32	...	9,337 32	75,882 0
	Drang ...	13,275 16	14,622 8	11,062 24	129 0	39,089 8	12,545 32	5486 0	...	5,107 32	668 0	54 0	23,861 24	62,950 32
	Total ...	77,329 32	17,068 0	11,062 24	173 0	1,05,633 16	21,367 8	5,503 8	344 24	5,260 24	669 32	54 0	33,199 16	1,38,832 32
1873-74,	Goma ...	40,007 24	1,751 8	...	82 24	41,841 16	9,346 24	41 0	154 8	0 24	...	...	9,542 16	51,383 32
	Drang ...	29,300 0	13,428 8	12,200 0	1,156 16	56,084 24	12,939 0	5,204 16	187 8	7,600 8	578 8	3 24	26,512 24	82,597 8
	Total ...	69,307 24	15,179 16	12,200 0	1,239 0	97,926 0	22,285 24	5,245 16	341 16	7,600 32	578 8	3 24	36,055 0	1,33,981 0
1874-75,	Goma ...	46,286 24	1,680 8	...	71 8	48,038 0	9,499 24	...	174 16	2 32	11 32	...	9,688 24	57,726 24
	Drang ...	28,145 16	15,670 8	10,928 16	1,040 32	55,784 32	13,765 0	5,506 24	156 0	7,904 24	1,459 0	11 24	28,802 32	84,587 24
	Total ...	74,432 0	17,350 16	10,928 16	1,112 0	1,03,822 32	23,264 24	5,506 24	330 16	7,907 16	1,470 32	11 24	38,491 16	1,42,314 8

REPORT

ON

THE ADMINISTRATION

OF THE

Inland Customs Department

FOR THE

OFFICIAL YEAR

1876-77,

WITH

APPENDICES.

ALLAHABAD:

NORTH-WESTERN PROVINCES AND OUDH GOVERNMENT PRESS.

1877.

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REPORT

ON

THE ADMINISTRATION

OF THE

INLAND CUSTOMS DEPARTMENT

FOR THE

OFFICIAL YEAR 1876-77.

INTRODUCTION.

STRENGTH AND REALIZATIONS OF THE DEPARTMENT.

THE following statement shows the strength of the Inland Customs Department, the number of miles of customs line, the amount of goods on which duty was levied, and the gross realizations of the year 1876-77 as compared with the previous year:—

Year.	Number of officers.	Number of men.	Miles of line.	Number of maunds of salt taxed.	Number of maunds of sugar taxed.	Gross realizations.
				Maunds.	Maunds.	Rs.
1875-76	267	11,202	1,612	59,20,013	26,36,316	1,66,57,468
1876-77	265	11,121	1,612	61,18,512	26,49,281	1,69,63,599
DIFFERENCE ...	−2	−81	...	+1,98,499	+12,965	+3,06,131

Statement No. I. appended to this report gives the details for each division.

Fluctuations in strength of force explained.

During the past year the following reductions have been effected in the Hoshangabad division:—

On the retirement of the former Collector from the Delhi division, and the removal of the then Collector of this division to Delhi, opportunity was taken to leave this post vacant, the patrol of Hoshangabad having ample leisure to carry on the duties of both appointments.

A reduction of 70 men was also effected in the Harda and Khandwa beats, a reduction which has not in any way affected the efficiency of the line, and has resulted in the saving of Rs. 5,712 in establishment charges.

A further reduction has been effected in the internal branch by the abolition of the Assistant Commissioner of Lucknow and his office establishment. The office establishment consisted of twelve men, but as the strength of the office of the Assistant Commissioner, North-Western Provinces, with which the Lucknow

office has now been amalgamated, has been increased by one man, the net decrease effected by this change is only eleven men.

The gross realizations are larger than have ever before been collected, except in the year 1872-73, and the maundage of both sugar and salt taxed is larger than in any former year.

Gross receipts and charges for the past four years epitomised.

2. In statement No. II. will be found a detail of the receipts and charges of 1876-77 as compared with those of the past four years:—

	Gross Receipts.					Charges.				Net receipts.	Percentage of charges on receipts.
	Salt.		Sugar duty.	Miscellaneous fines, forfeitures, &c.	Total.	Establishments.	Excavation and manufacture.	Contingent and miscellaneous.	Total.		
	Duty.	Sale price.									
	Rs.	Rs.	Rs.	Rs.	Rs	Rs.	Rs.	Rs.	Rs.	Rs.	
1873-74 ...	1,43,25,861 (a)	9,63,740	15,75,408	6,572 (b)	1,68,71,581	17,86,500	1,03,034	7,90,145 (d)	26,79,679	1,41,91,902	15·88
1874-75 ...	1,38,82,528	8,81,928	13,81,219	5,642	1,61,51,317	16,03,558	99,229	9,16,082 (e)	26,18,869	1,35,32,448	16·21
1875-76 ...	1,38,49,599	10,98,639	17,03,319	5,911 (c)	1,66,57,468	15,53,255	90,147	9,09,789	25,53,191	1,41,04,277	15·33
1876-77 ...	1,41,68,962	11,50,504	16,33,863	10,270	1,69,63,599	15,07,534	88,275	8,93,171	24,88,980	1,44,74,619	14·67

Under the head "sale price" are included the following items:—

(1.) The charge of one anna levied from purchasers of salt at the mines as cost price in addition to duty. This amounted in 1876-77 to Rs. 79,991.

(2.) The Hákimí cess or Government share of the produce of certain of the Sultánpur works, being Rs. 55,517 in 1876-77.

(3.) The receipts from the sale of salt at the Sambhar Lake, Rs. 8,72,618 in 1876-77.

(4) The license fees collected by the internal branch, Rs. 33,758 in 1876-77.

Salt and sugar duties, and charges for collecting these.

3. Excluding these receipts, which are separate from duty, and the charges for excavation and works at the mines, as well as the Sambhar Lake expenditure, we find the following were the receipts on account of salt and sugar duties and miscellaneous

(a.) Exclusive of refunds to traders on account duty realized on salt which had not crossed the line when the mileage system was introduced:—

	Rs.
Hoshangabad	3,813
Raipur	1,666

(b.) Exclusive of Rs. 15,206 on account of wire-rope tramway receipts for 1874-75.
(c.) Exclusive of Rs. 19,275 on account of wire-rope tramway receipts for 1876-77.
(d.) Inclusive of Rs. 59,583 on account of compensation for Berar.
(e.) Inclusive of Rs. 65,000 on account of compensation for Berar and Rs. 6,779-8-0 on account cost of tents, omitted pending adjustment of book debit now added.

items connected therewith, and the charges incurred in collecting those receipts:—

Year.	Salt and sugar duties and miscellaneous receipts.	Charges incurred in realizing duties.	Percentage of charges on receipts.
	Rs.	Rs.	
1873-74	1,59,07,841	18,28,501	11·49
1874-75	1,52,69,389	17,46,973	11·44
1875-76	1,55,58,829	16,90,703	10·86
1876-77	1,58,13,095	16,30,637	10·31

The percentage of charges on receipts continues to decrease satisfactorily.

Salt imports from Bombay and Madras into Central Provinces, how affected by Inland Customs mileage duty.

4. The quantity of salt imported from Bombay across the customs line was 11,50,655 maunds, and the mileage duty levied in this department amounted to Rs. 6,52,359, equivalent to 9 annas 1 pie per maund. Add to this the duty paid in Bombay at Re. 1-13-0 per maund, and we find the duty paid by the consumers of Bombay salt in the Central Provinces amounted to Rs. 2-6-1 per maund, as against Rs. 2-6-5 during the year 1875-76; that is to say, the whole of this salt passed into consumption after paying duty nearly seven lacs below the full rate of Rs. 3 per maund.

Net revenue higher than in any year except 1869-70.

5. The net revenue for the year is the highest which, with the exception of the year 1869-70, has ever been collected, and this notwithstanding a further reduction of 15 per cent. in the selling price of salt at the Sambhar Lake. The year has been an exceedingly favourable one for the salt revenue, and considerably above the average for the sugar revenue.

Supply of duty-paid salt to country in rear of the line.

6. The supply of duty-paid salt to the people in the rear of the Inland Customs line, and the duty paid thereon, is shown in the following table, which does not, however, include the duty paid in Bombay and Madras on salt imported thence. Kohat salt being outside the line is omitted:—

	1873-74.		1874-75.		1875-76.		1876-77.	
	Quantity.	Duty.	Quantity.	Duty.	Quantity.	Duty.	Quantity.	Duty.
	Maunds.	Rs.	Maunds.	Rs.	Maunds.	Rs.	Maunds.	Rs.
Panjab mines	13,70,509	41,11,527	13,24,363	39,73,090	12,05,281	36,15,844	12,79,859	38,39,577
Mandi	97,926	61,204	1,03,823	64,890	88,220	55,137	88,354	55,222
Line (British)	37,12,781	96,37,555	37,40,312	(a)95,38,887	38,57,278	99,06,892	39,14,607	99,87,409
,, (Berar)	2,53,743	3,01,327	2,93,388	(a) 94,167	3,18,045	79,377	3,78,466	92,254
Internal Branch	40,165	1,24,645	34,329	1,07,698	34,061	1,05,987	34,997	1,05,871
Total Inland Customs Dept. ...	54,75,124	1,42,36,258	54,96,215	1,37,78,732	55,02,885	1,37,63,237	56,96,283	1,40,80,333
Bengal	79,12,871	2,57,16,831	82,81,924	2,64,18,410	79,98,140	2,51,48,493	81,94,814	2,54,68,766
GRAND TOTAL ...	1,33,87,995	3,99,53,089	1,37,78,139	4,01,97,142	1,35,01,025	3,89,11,730	1,38,91,097	3,95,49,099

(a.) Refunds to traders on account duty realized on salt which had not crossed the line when the mileage system was introduced :—

	Rs.
Berar	1,677
Central Provinces	3,802=5,479

It will be seen that the quantity of salt paying duty in 1876-77 is the largest of any of the past years.

FINANCIAL RESULTS. GROSS REALIZATIONS. *By Branches.*

7. The gross realizations of the department, divided amongst its different branches, and also amongst the different Governments, are given in the following tables:—

	1873-74.	1874-75.	1875-76.	1876-77.
	Rs.	Rs.	Rs.	Rs.
Kohat	89,603	1,03,796	86,362	88,629
Panjab mines	41,99,074	40,56,050	36,91,705	39,19,997
Mandi	61,204	64,890	55,137	55,222
Line	1,15,72,066	1,10,74,936	1,17,42,395	1,17,72,568
Internal Branch	1,86,416	1,50,142	1,51,270	1,40,915
Sambhar	7,63,218	7,01,503	9,30,599	(a)9,86,268
Total ...	1,68,71,581	1,61,51,317	1,66,57,468	1,69,63,599

By Governments.

	Panjab.			North-Western Provinces.			Oudh.	Central Provinces.	Berar.	Government of India.	
	Mines (Kohat, Panjab mines and Mandi).	Line.	Total.	Line.	Internal.	Total.	Internal.	Line.	Line.	Sambhar.	Total.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1873-74 ...	43,49,881	53,78,584	97,28,465	45 05,809	1,64 426	46,70,235	21,990	13,86,308	3,01,365	7,63,218	1,68,71,581
1874-75 ...	42,24,736	50,82,810	93,07,546	50,26.335	1,33,582	51.59,917	16,560	8,71,624	94,167	7,01,503	1,61,51,317
1875-76 ...	38,33,204	50,80,844	89,14,048	57,05,272	1,36,688	58,41,960	14,582	8,76,902	79,377	9,30,599	1,66,57,468
1876-77 ...	40,63,848	50,85,590	91,49,438	57,62,033	1,29,559	58,91,592	11,256	8,32,691	92,254	9,86,268	1,69,63,599

CHARGES.

The charges similarly distributed are shown in the following tables:—

By Branches.

By Branches:—

	1873-74.	1874-75.	1875-76.	1876-77.
	Rs.	Rs.	Rs.	Rs.
Central office	77,278	77,760	79,139	82,747
Kohat	28,062	27,310	28,961	27,074
Panjab mines	2,32,676	2,02,116	1,96,928	1,83,036
Mandi	8,047	5,844	5,571	5,757
Line	13,49,556	12,58,046	12,00,897	11,51,128
Internal Branch	2,37,559	2,34,335	2,44,345	2,35,791
Sambhar	7,46,501	8,13,458	7,97,350	8,03,447
Total ...	26,79,679	26,18,869	25,53,191	24,88,980

(a) Includes Rs. 1,09,725 duty on through book trade.

By Governments :— *By Governments.*

Year.	Panjab.			North-Western Provinces.			Oudh.	Central Provinces.	Berar.	Government of India.			Grand Total.
	Mines (Kohat, Panjab mines, and Mandi).	Line.	Total.	Line.	Internal Branch.	Total.	Internal Branch.	Line.	Line.	Sambhar.	Central office.	Total.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1873-74 ...	2,68,785	4,85,503	7,54,288	3,96,223	1,70,397	5,66,620	67,162	3,87,319	80,511	7,46,501	77,278	8,23,779	26,79,679
1874-75 ...	2,35,270	4,93,265	7,28,535	4,08,564	1,68,301	5,76,865	66,034	2,83,840	*a.* 72,377	8,13,458	77,760	8,91,218	26,18,869
1875-76 ...	2,31,460	4,92,496	7,23,956	3,99,124	1,79,078	5,78,202	65,267	2,44,277	*b.* 65,000	7,97,360	79,139	8,76,489	25,53,191
1876-77 ...	2,15,867	4,93,720	7,09,587	3,82,278	1,69,713	5,51,991	66,078	2,10,130	*b.* 65,000	8,03,447	82,747	8,86,194	24,88,980

The net revenue obtained by deducting charges from receipts was as follows :— NET REVENUE.

By Branches :— *By Branches.*

	1873-74.	1874-75.	1875-76.	1876-77.
	Rs.	Rs.	Rs.	Rs.
Kohat	61,541	76,486	57,401	61,555
Panjab mines	39,66,398	38,53,934	34,94,777	37,36,961
Mandi	53,157	59,046	49,566	49,465
Line	1,02,22,510	98,16,890	1,05,41,498	1,06,21,440
Internal Branch	−51,143	−84,193	−93,075	−94,876
Sambhar	16,717	−1,11,955	1,33,249	1,82,821
Total ...	1,42,69,180	1,36,10,208	1,41,83,416	1,45,57,366
Deduct Central Office charges ...	77,278	77,760	79,139	82,747
Total Net Revenue ...	1,41,91,902	1,35,32,448	1,41,04,277	1,44,74,619

By Governments :— *By Governments.*

Year.	Panjab.			North-Western Provinces.			Oudh.	Central Provinces.	Berar.	Government of India.			Grand Total Net Receipts.
	Mines (Kohat, Panjab mines, and Mandi.)	Line.	Total.	Line.	Internal Branch.	Total.	Internal Branch.	Line.	Line.	Sambhar.	Central Office.	Total.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1873-74	40,81,096	48,93,081	89,74,177	41,09,586	−5,971	41,03,615	−45,172	9,98,989	2,20,854	16,717	−77,278	−60,561	1,41,91,902
1874-75	39,89,466	45,89,545	85,79,011	46,17,771	−34,719	45,83,052	−49,474	5,87,784	21,790	−1,11,955	−77,760	−1,89,715	1,35,32,448
1875-76	36,01,744	45,88,348	81,90,092	53,06,148	−42,390	52,63,758	−50,685	6,32,625	14,377	1,33,249	−79,139	54,110	1,41,04,277
1876-77	38,47,981	45,91,870	84,39,851	53,79,755	−40,154	53,39,601	−54,722	6,22,561	27,254	1,82,821	−82,747	1,00,074	1,44,74,619

8. I shall now proceed to examine each branch of the department and give such further figures and explanations as will thoroughly elucidate the abstract table of receipts and disburse- THE FOUR GREAT BRANCHES OF THE DEPARTMENT. PANJAB SALT MINES.

(*a.*) Includes Rs. 59,583 on account compensation for Berar.

(*b.*) On account Berar compensation.

THE FOUR GREAT BRANCHES OF THE DEPARTMENT.

PANJAB SALT MINES.

ments. Premising that there are now four great branches of the department—the mines, the line, the internal branch, and the Sambhar Lake,—I will commence with the Panjab mines division.

Receipts and charges.

The gross receipts and charges and the net receipts of the year under review of the Panjab mines division were as follows :—

Year.	Gross receipts.	Total charges.	Net receipts.
	Rs.	Rs.	Rs.
1873-74	41,99,094	2,86,765	39,12,329
1874-75	40,71,256	2,36,809	38,34,447
1875-76	36,91,705	2,29,357	34,62,348
1876-77	39,19,997	2,17,081	37,02,916

Receipts from the four sets of mines.

The receipts from the four sets of mines for the last four years are shown in the following statement:—

Year.	Names of Mines.				Total.	Miscellaneous.	Grand Total.
	Mayo.	Sardi.	Warcha.	Kálábágh.			
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1873-74 ...	34,70,163	1,60,355	2,84,507	1,96,502	41,11,527	87,567	41,99,094
1874-75 ...	34,15,808	50,042 Nurpur.	3,20,844	1,86,396	39,73,090	82,960	40,56,050
1875-76 ...	32,26,895	9,060	2,29,092	1,50,797	36,15,844	75,861	36,91,705
1876-77 ...	33,89,933	9,672	3,00,523	1,39,449	38,39,577	80,420	39,19,997

Deliveries of salt from each mine.

The quantities of salt delivered in the last two years were as follows :—

Year.	Mayo.	Nurpur.	Warcha.	Kálábágh.	Total.
	Mds.	Mds.	Mds.	Mds.	Mds.
1875-76	10,93,452	3,129	75,593	49,770	12,21,944
1876-77	11,43,923	3,259	1,02,332	47,000	12,96,514

Fluctuations in sales accounted for.

During the first three-quarters of the year the trade was very brisk, and the deliveries for the year promised to equal those of 1873-74, if not 1869-70, but the want of carriage, owing to the great demand for military purposes, checked the business of the fourth quarter, and the year closed with a total sale less by 25,000 maunds than the sales of 1873-74, but more by 74,570 maunds than in the previous year, 1875-76. No safe deduction can, however, be made from this increase. During 1873-74 trade was unusually brisk, whilst, on the contrary, in 1875-76 it was equally slack. The average sales for the past thirteen years amount to 12,62,280

(a.) Exclusive of wire-rope tramway receipts :—

	Rs.
1874-75	15,206
1875-76	*Nil.*
1876-77	19,275

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PANJAB SALT MINES

maunds,* the maximum having been 14,62,607 in 1869-70, and the minimum 11,12,219 in 1865-66, and though the mines have been most admirably and economically worked by Dr. Warth, it is evident the trade is not an expanding one at present, nor will it be, in my opinion, so long as the difficulty about carriage is liable to occur: in fact until connection is completed between the Northern State Railway and the mines. It is satisfactory to know that the trade still keeps very brisk; in the first quarter of the current year over 40,000 maunds more have been sold than were in the same period last year.

Miscellaneous receipts.

The miscellaneous receipts show very nearly one lakh of rupees under the one anna charge, the result of the increased sales. They also show Rs. 19,275 as receipts from the wire tramway, an item which, I trust, will never be absent from this statement in future.

WIRE TRAMWAY.
Quantity of salt carried.

During the past year the wire tramway has worked in all 486 hours, equivalent to 48 days of 10 hours each. Unfortunately, however, it has been in motion 98 times, and therefore practically has, while in motion, only worked effectively at an average of five hours a day. The working season consists of nine months, or, say, 270 days; so that it has in fact only been at work for a third of the time it ought to have been. During the time it worked it carried 2,16,423† maunds at 2 annas a maund, and earned Rs. 27,053. The most it carried in any one month was 50,625 maunds, earning Rs. 6,328 in last December.

Interruptions and defects in its working explained.

To understand how it is the wire tramway has up to the present not been a success, we must go back to the time when it was transferred by Lieutenant deWolski to this department. Lieutenant deWolski gave over charge of the line late in the hot season of 1875, and at that time declared and believed it to be in full working order; but it had never up to that time been really worked, that is to say, done continuous work sufficient to try it thoroughly, and Dr. Warth very soon discovered various defects, which he believed to be, and which turned out to be of such a nature as practically to prevent its working anything like regularly, or capable of keeping up a sufficient supply at the new depôt at Chak Nizam, across the Jhelum, which it was intended to do. The defects were the following:—(1) The sections were too long for the engine power; (2) the water-supply was bad; (3) the termini were several feet from the ground, and the loading and delivery of the salt was effected with great difficulty; and (4) the wire when in motion twisted in an unaccountable manner, and at the same time the pulleys of the standards were found to rifle to such a degree that they required to be constantly renewed. The first difficulty has been overcome by Dr. Warth by placing the engines midway in the sections and making them work two short lengths of rope instead of one long one, and also the distances between the standards have been shortened. The water-supply to two engines has been considerably improved by the use of a condensing apparatus at each station. An embankment has been raised at each of the termini, and the waggon tramway at the mine end

* See subsequent table of salt supply of Northern India.

† This will not be found to agree with the quantity given in para. 16 of the preliminary report for 1876-77, which was only estimated. The quantity given in the text is what was sold at the wire tramway terminus, plus the stock in hand at the close of 1876-77, minus the stock in hand on the 31st of March, 1876.

delivers the salt for loading on the rope on a level, and the unloading is effected in a similar manner. Up to the present time the cause of the twisting of the rope and of the rifling of the pulleys has not yet been definitely ascertained. Dr. Warth spent a portion of his furlough in Europe in examining all the wire tramways at present in working order, and ascertained that in all cases where the wire tramway extended over half a mile, the same difficulties as to the twisting of the wire and the rifling of the pulleys had been encountered, and has not yet been overcome. Dr. Warth is now devoting his whole attention to the subject, and is collecting data from which we hope to be able to arrive at satisfactory results. I may add that Dr. Warth has introduced several improvements, amongst which I may mention the substitution of light bags in lieu of the heavy wooden buckets originally designed for the tramway, and adopting a new tightening gear for the rope in the place of the one originally designed in England.

Improvements made in the method of working the wire tramway.

These defects he reported to Government in the autumn of 1875, and in the early part of 1876 he received sanction to rectify them. Unfortunately he was only able to carry out a portion of his proposals before he left for Europe, leaving his assistant to carry out the rest. This the latter failed to do, partly from a misapprehension as to his position on the works, and partly from simple opposition to Dr. Warth. Mr. Morris, the assistant, declined to obey any orders from Dr. Warth's successor, and being unable to grapple with the mechanical difficulties of the line, which indeed were not small, he contented himself with working the line as it stood in its defective state, and the result was, as I have above shown, it only worked a third of the time it ought to have done, and then only on the average for five hours a day.

Dr. Warth returned from Europe in the beginning of 1877, having taken the opportunity whilst in Europe of inspecting all the wire tramways in England and on the Continent, and found, to his extreme disgust, the line in the same condition as when he left, with this addition, that the greater portion of the plant had been seriously injured from being worked in a defective condition. The matter being reported to me, I was compelled to remove Mr. Morris, and Dr. Warth at once took in hand the alterations he considered necessary.

Future prospects.

Although these alterations are anything but complete, he has carried on an average during 36 working days 2,880 maunds. This is considerably more than the average of the 98 working days of last year, which was 2,208 maunds, and I have no doubt that before the current year closes he will bring his average up to nearly 4,000 maunds.

So far as the future working expenses are concerned, I believe that Dr. Warth will succeed in more than covering them, sufficient indeed to cover all renewals and relieve Government of any further charge on account of the tramway; but as regards the past expenditure of capital I can say nothing. Lieutenant de Wolski when posted to the Andamans carried all the accounts away with him, intending to recast them in accordance with the wishes of a committee appointed to report on the experiment. This he never

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did, and in the end of the year under report, when leaving for England, he sent them all back to this department in the same condition as they were in 1875, a condition in which the committee have already said they can make nothing of them. The only facts which are patent are that the tramway has cost about three lakhs of rupees, and up to the end of 1876-77 has only earned Rs. 34,481.

WAGGON TRAMWAY.
Successful working of the waggon tramway contrasted with the wire tramway.

As a contrast to the wire tramway, the waggon tramway has been working most successfully and without the slightest hitch throughout the year, and with the improvements introduced the previous year, all chance of serious accidents has disappeared. Only one accident, resulting in the death of a man, took place during the year, and this was entirely owing to the man's own foolhardiness.

During the year the contract rate for carriage of salt from the interior of the mine to Warthganj has been reduced from two pie per maund to one and a half pie, of which the department pays the half pie for carriage to the mouth of the mines, and the traders pay one pie in lieu of one and a quarter pie for carriage to Warthganj.

Detail of charges.

The following is the detail of the charges :—

Year.	Fixed.	Excavation.	Special works at Mayo Mines.	Other contingencies.	Total.
	Rs.	Rs.	Rs.	Rs.	Rs.
1873-74	1,19,663	68,021	24,170	20,822	2,32,676
1874-75	1,21,199	47,390	11,048	22,285	2,01,922
1875-76	1,09,687	56,100	9,769	21,372	1,96,928
1876-77	1,08,106	51,896	3,004	20,030	1,83,036

The percentage of the gross charges on receipts for the year under report is 5·45, which will compare very favourably with any former year, taking into consideration the comparative gross receipts of former years.

The decrease in fixed charges is accidental, and arises from the employment of lower graded officers in the mines division during the year.

The charges under excavation rise and fall with the quantity of salt excavated.

There has been but little money spent on special works in the mines, which is mainly due to the late receipt of intimation of the budget allotment for these works.

No work was done on the Jogika Tila shaft, nor any new drifts opened. The old parts of the Baggi mine and the Sujiwal mine have been abandoned, being altogether too unsafe to allow the miners to risk their lives. In the Sujiwal mine during the rains over 8,000 maunds of salt came down on one occasion, one block alone being estimated to contain 5,000 maunds. In the new

workings experience has shown they are absolutely safe, and the only difficulty which entails expenditure now is that the workings are becoming distant from the waggon tramway, and will necessitate its extension.

Excavation at the Mayo Mines under Dr. Warth's system.

9. The following tables show the excavation at the Mayo Mines under Dr. Warth's system:—

Year.	Balance in store at commencement.	Excavation during the year.	Total columns 2 and 3.	Sold during the year.	Balance in store at close.
	Mds.	Mds.	Mds.	Mds.	Mds.
1873-74	77,000	12,43,500	13,20,500	11,41,885	1,78,615
1874-75	1,78,615	10,40,755	12,19,370	11,36,391	82,979
1875-76	82,979	10,97,668	11,80,647	10,93,452	87,195
1876-77	87,195	12,03,052	12,90,247	11,43,923	1,46,324
Total ...	77,000	45,84,975	46,61,975	45,15,651	1,46,324

Details of excavation and cost

Year.	Quantity excavated.				Cost of excavation.	Cost of carriage.	Total cost.	Rate per 100 maunds.
	Khâni.	Kâti.	Par.	Total.				
	Mds.	Mds.	Mds.	Mds.	Rs.	Rs.	Rs.	Rs. a. p.
1873-74 ...	275	2,87,762	9,55,463	12,43,500	45,456	4,664	50,120	4 0 6
1874-75 ...	...	2,27,598	8,13,157	104,0,755	39,005	4,029	43,034	4 2 2
1875-76 ...	...	2,20,600	8,77,068	10,97,668	38,717	4,288	43,005	3 14 8
1876-77 ...	...	2,30,320	9,72,732	12,03,052	42,566	3,133	45,699	3 12 9
Total ...	275	9,66,280	3,618,420	45,84,975	1,65,744	16,114	1,81,858	3 15 5

Total cost of excavation considerably under the sanctioned rate.

The total cost of excavation of salt during 1876-77 is Rs. 3-12-9 per 100 maunds, being considerably under the sanctioned rate of Rs. 4 per maund. The cheapness of the rate is caused by the proportion of kati to par being as 1 to 4. This proportion is, however, liable to vary from year to year according to the state of the mines; it is not anticipated, however, taking one year with another, that the state of the mines will admit of a large proportion.

LINE.
Hedge.

10. Some little progress has been made in the customs barrier, the green hedge having been perfected for 22 miles more than it was in the previous year, and the combined green and dry hedge for 24 miles.

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LINE.

The following are the details of the condition of the barrier at the close of 1876-77:—

Details of the condition of the barrier at the close of the year.

	Number of miles perfect.					Good, but not sufficient.						
	Green hedge.	Combined green and dry hedge.	Dry hedge.	Stone wall.	Total.	Green hedge.	Green and dry hedge.	Dry.	Total.	Wanting.	Insufficient.	Total number of miles.
Mooltán	...	54·5	322·5	...	377	...	3	6	9	48	...	434
Hissár	...	10·5	56	...	66·5	...	18·5	31·5	50	...	70·5	187
Delhi	12	19	20	...	51	...	21·5	21	42·5	...	...	93·5
Total ...	12	84	398·5	...	494·5	...	43	58·5	101·5	48	70·5	714·5
Agra	85	11	14	...	110	8	2	43	53	...	...	163
Jhánsi	89	57·5	8·5	...	155	7·25	21	...	28·25	...	3·75	187
Total ...	174	68·5	22·5	...	265	15·25	23	43	81·25	...	3·75	350
Ságar	63·4	4·81	2·46	6·4	77·07	33·63	8·3	3·65	45·58	...	24·35	147
Hoshangabad	77·75	1·25	...	...	79·	56	2·5	...	58·5	2	77	216·5
Total ...	141·15	6·06	2·46	6·4	156·07	89·63	10·8	3·65	104·08	2	101·35	363·5
Grand Total ...	327·15	158·56	423·46	6·4	915·57	104·88	76·8	105·15	286·83	50	175·60	1,428
Total at the close of 1875-76	305·41	134·14	462·64	6·82	909 01	104·69	76·23	71·94	252·86	64	202·13	1,428

INDUS LINE.

The Indus forms a good barrier.

In the Panjab mines division the Collector and officers trust more to the Indus river, which forms a natural barrier more effective for preventive purposes than a hedge. In the rains the river is practically impassable. Material for hedge-making is almost entirely wanting in many parts of the Mooltán division, but arrangements have recently been made for a supply of material from the Government reserved forests, which will enable the Collector to do something more towards making what hedges he has effective. The drought in summer, the scanty rainfall, and the frosts of winter render the making and keeping up a green hedge in this division a matter of exceeding difficulty. In the Hissár division the hedge appears to be in pretty much the same condition as in former years; about half a mile was destroyed by fire, but this has been replaced by a dry hedge. In the Delhi division the Collector reports the hedge has been very much improved during the past year, and that the officers in the portion which was reported as deficient last year have made great exertions to render the hedge perfect, and this notwithstanding great opposition on the part of the Mewatti landholders in the neighbourhood, who, being by profession cattle-lifters, object strongly to any form of cordon which may interfere with their natural propensities. In the Agra division the hedge is now declared to be sufficient. During the past year no less than 62 miles of hedge have been planted to a width of 14 feet, and the young trees are all said to be thriving. The Collector attributes the success of this undertaking to his subordinates, both officers and men, and it is the more to their credit that they have carried out his orders so successfully, considering the establishment on this part of the line has been reduced nearly half. From Jhánsi the Collector reports the hedge much improved since last year, and gives his officers credit for their exertions. The Collector of Saugor speaks very despairingly of his portion of the hedge, and I gather from his report of his correspondence with

MOOLTAN.

Materials for hedge wanting in many parts, but arrangements have been made for a supply from Government reserved forests.

HISSAR.

Condition of the hedge same as in former years.

DELHI.

Hedge much improved during the past year.

AGRA.

Hedge sufficient.

JHANSI.

Hedge much improved since last year.

SAUGOR.

No improvement effected.

THE FOUR GREAT BRANCHES OF THE DEPARTMENT.

LINE.

HOSHANGABAD.

Hedge fairly effective where it is needed

the Forest Department that it is partly owing to his want of tact. In the Hoshangabad division it would seem the hedge is fairly effective where it is most wanted, and though in parts there is no hedge, luckily in those districts there is no incentive to smuggling.

INDUS LINE.

Receipts and charges

11. The Indus line, as before explained, is non-productive, being maintained for purely defensive purposes. The slight increase of charges shown in the following table is nominal, and is owing to officers of higher grades having been employed in this section during the past year:—

Year.	Receipts.	Charges.		
	Miscellaneous.	Establishment.	Contingencies.	Total.
	Rs.	Rs.	Rs.	Rs.
1873-74	20	52,161	1,928	54,089
1874-75	...	33,050	1,837	34,887
1875-76	...	31,294	1,135	32,429
1876-77	...	32,874	1,171	34,045

KOHAT.

Receipts and charges.

The receipts and charges on account of the trans-Indus or Kohat mines were as follows:—

Year.	Receipts.		Charges.			Net revenue.
	Quantity of salt sold.	Collections.	Establishment and contingencies.	Percentage to máliks, &c.	Total.	
	Mds.	Rs.	Rs.	Rs.	Rs.	Rs.
1873-74	4,18,904	89,604	17,137	10,925	28,062	61,542
1874-75	4,89,221	1,03,796	16,809	10,501	27,310	76,486
1875-76	4,[illegible]7,128	86,362	17,453	11,508	28,961	57,401
1876-77	4,22,240	88,629	16,975	10,099	27,074	61,555

MOOLTAN.

Receipts and charges.

12. The revenue, both gross and net, of the Mooltán division continues to improve, as will be seen from the following tables:—

Year.	Gross receipts.	Total charges.	Net receipts.
	Rs.	Rs.	Rs.
1873-74	1,62,705	1,01,088	61,617
1874-75	1,88,761	1,22,265	66,496
1875-76	2,01,120	1,28,965	72,155
1876-77	2,02,018	1,28,849	73,169

Details of receipts.

Year.	Sugar.		Miscellaneous.	Total.
	Quantity.	Amount.		
	Mds.	Rs.	Rs.	Rs.
1873-74	2,95,642	1,62,663	42	1,62,705
1874-75	3,30,171	1,88,482	279	1,88,761
1875-76	3,41,968	2,00,949	171	2,01,120
1876-77	3,60,601	2,01,896	122	2,02,018

THE FOUR GREAT BRANCHES OF THE DEPARTMENT.

LINE.

Refined and unrefined sugar paid duty in the following proportions:—

Proportion of refined and unrefined sugar.

Year.	Refined.		Unrefined.		Total.	
	Quantity.	Duty.	Quantity.	Duty.	Quantity.	Duty.
	Mds.	Rs.	Mds.	Rs.	Mds.	Rs.
1873-74	82,866	82,870	2,12,776	79,793	2.95,642	1,62,663
1874-75	1,03,442	1,03,448	2,26,729	85,034	3,30,171	1,88,482
1875-76	1,16,806	1,16,817	2,25,662	84,632	3,41,968	2,00,949
1876-77	1,06,664	1,06,667	2,53,937	95,229	3,60,601	2,01,896

The actual exports across the Mooltán division were as follows:—

Actual exports.

Year.	Refined.		Unrefined.		Total.	
	Quantity.	Duty.	Quantity.	Duty.	Quantity.	Duty.
	Mds.	Rs.	Mds.	Rs.	Mds.	Rs.
1873-74	81,705	81,708	2,04,831	76,819	2,86,536	1,58,527
1874-75	1,03,639	1,03,639	2,30,331	86,374	3,33,970	1,90,013
1875-76	1,14,048	1,14,048	2,24,361	84,135	3,38,409	1,98,183
1876-77	1,06,934	1,06,937	2,51,890	94,462	3,58,824	2,01,399

It must be borne in mind that it is only within the last few years this section of the line has produced any direct profit to the State. Until 1870-71 it was maintained at a heavy loss, which had to be borne, in order to keep the Kohat salt out of our duty-paying area. Formerly the annual income was about Rs. 15,000, while the cost of establishment amounted to Rs. 83,000. The measures introduced in the last few years have resulted not only in this section of the line paying its own expenses, but also producing a good surplus.

This division has now a net revenue instead of, as in former years, a net loss.

Great complaints have been made during the past year against the Sindh, Panjab, and Delhi Railway's carrying powers, and I have no doubt our exports would have been much larger, had the Railway Company's flotilla been able to carry all the freight tendered them. The following comparative table of their exports shows a great falling off from the business of the preceding year, and proves the justice of the complaints of the traders, if compared with the great increase in the trade apparent in the preceding table:—

Exports restricted by inability of Sindh, Panjab, and Delhi Railway flotilla to carry *all* the freight tendered,

Year.	Refined.	Unrefined.	Total.
	Mds.	Mds.	Mds.
1875-76	32,459	59,528	91,987
1876-77	16,395	37,219	53,614

As a fact, had it not been for the release of a large number of country boats which had been employed on the works of the State railway bridge at Adamwahan in the last quarter of the year, the revenue of the year, as also the trade, would have been seriously injured.

and also by the Railway Company disposing of its available carriage by competition.

Considering the large crop and the cheapness of the article, the trade might, and ought to have been considerably larger; and I am informed by the Collector that, apart from the injury to the trade caused by the inability of the flotilla to do its work, the Railway Company further damaged it by introducing a system of disposing of its available carriage by competition, which of course tended to raise the rate of freight considerably.

The line salt revenue in the Panjab and North-Western Provinces

13. The following table gives the salt revenue of the line in the Panjab, south of the Sutlej, and in the North-Western Provinces for the last three years :—

Division.	1874-75.	1875-76.	1876-77.
	Rs.	Rs.	Rs.
Hissár	14,03,038	10,33,267	8,16,572
Delhi	27,46,260	29,93,462	33,37,265
Agra	43,97,081	50,59,975	50,51,611
Jhánsi...	2,29,768	89,929	97,824
Total ...	87,76,147	91,76,633	93,03,272

shows a great increase.

The great increase above shown was principally contributed by the produce of the Sambhar Lake and the Sultánpurí works; in the former the reduction in price has, I believe, had a good deal to say to it, though, doubtless, the sales have been affected in no small degree by the closing of the Bhartpur sources. This cause alone accounts for the increased activity of trade at the Sultánpurí sources.

Actual and nominal crossings.

The figures in the following table give the difference between the nominal and actual crossings in the above divisions, and show that actual crossings exceed the average of the previous four years by three lakhs and a half :—

Division.	1876-77.		Average of four years ending 1875-76.	
	Nominal.	Actual.	Nominal.	Actual.
	Mds.	Mds.	Mds.	Mds.
Hissár	2,72,190	1,23,935	4,83,103	1,82,772
Delhi	11,12,421	11,70,837	8,76,301	10,92,071
Agra	16,83,868	18,14,432	14,81,799	15,65,419
Total ...	30,68,479	31,09,204	26,41,203	28,40,262

THE FOUR GREAT BRANCHES OF THE DEPARTMENT.

LINE.

HISSAR.

14. The gross receipts and charges of the Hissár division were as follows:— Gross receipts and charges.

Year.	Gross receipts.	Total charges.	Net receipts.
	Rs.	Rs.	Rs.
1873-74	19,08,473	1,67,127	17,41,346
1874-75	16,21,491	1,70,180	14,51,311
1875-76	12,96,995	1,73,312	11,23 683
1876-77	10,17,620	1,68,716	8,48,904

The following table gives the detail of the receipts:— *Detail of receipts.*

Year.	Salt.	Sugar.	Miscellaneous.	Total.
	Rs.	Rs.	Rs.	Rs.
1873-74	16,02,768	3,04,987	718	19,08,473
1874-75	14,03,038	2,17,567	886	16,21,491
1875-76	10,33,267	2,62,044	1,684	12,96,995
1876-77	8,16,572	2,00,075	973	10,17,620

The nominal imports of each description of salt, that is, the quantities for which rawannas were taken out in the Hissár Collectorate, are here shown:— *Nominal imports.*

Year.	Sambhar.	Didwana.	Black.	Phallaudi.	Sultanpurí.	Khári.	Saltpetre salt.	Total.
	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.
1873-74 ...	1,99 283	3,24,807	5,192	1,972	2,022	820	161	5,34,257
1874-75 ...	1,52,904	3,04,454	8,284	983	794	192	68	4,67,679
1875-76 ...	50,647	2,81,119	4,642	1,291	6,328	354	41	3,44,422
1876-77 ...	21,508	2,36,358	7,031	1,383	4,813	1,073	24	2,72,190

The actual quantities being as follows:— *Actual imports.*

Year.	Sambhar.	Didwana.	Black.	Phallaudi.	Khári.	Pachbhadra.	Saltpetre salt.	Total.
	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.
1873-74 ...	6,384	1,77,594	967	1,958	840	...	138	1,87,881
1874-75 ...	3,863	1,45,340	1,542	966	251	...	68	1,52,030
1875-76 ...	2,034	1,27,375	448	1,308	353	...	41	1,31,559
1876-77 ...	263	1,19,499	1,176	1,408	1,041	...	38	1,23,425

It will be observed the railway from Sambhar has practically withdrawn the trade in Sambhar salt from all the trade routes in this division. I have no doubt also the lowering the price at the Sambhar Lake, and also the reduction of the railway freight from Sambhar to Delhi, have contributed to reduce the trade in Didwana salt. Explanation of decrease in Sambhar and Didwana imports.

Nominal exports.

The nominal and actual exports of sugar in the Hissár division are given below:—

Nominal exports.

Year.	Refined.	Unrefined.	Total.
	Mds.	Mds.	Mds.
1873-74	2,03,106	2,71,678	4,74,784
1874-75	1,28,335	2,37,944	3,66,279
1875-76	1,75,855	2,29,836	4,05,691
1876-77	1,10,969	2,37,613	3,48,582

Actual exports.

Actual exports.

Year.	Refined.	Unrefined.	Total.
	Mds.	Mds.	Mds.
1873-74	87,029	2,27,808	3,14,837
1874-75	58,369	1,76,532	2,34,901
1875-76	82,335	1,71,313	2,53,648
1876-77	57,348	1,59,373	2,16,721

It will be shown when reporting on the Agra exports that this decrease to a great extent is not a decrease in trade or revenue, but a diversion of trade routes, arising from the opening up of Rájputána by the State Railway.

DELHI.

Gross receipts and charges.

15. The gross receipts and charges of the Delhi division were as follows:—

Year.	Gross receipts.	Total charges.	Net receipts.
	Rs.	Rs.	Rs.
1873-74	33,07,386	1,63,199	31,44,187
1874-75	32,72,558	1,66,127	31,06,431
1875-76	35,82,729	1,57,790	34,24,939
1876-77	38,65,952	1,62,110	37,03,842

Increase in the charges explained.

The charges this year have been exceptionally increased by a payment of Rs. 8,658 as compensation for land, and which sum ought to have been paid in 1875-76; but for this the charges would have been much below what the preceding year is debited with.

Detail of receipts

The details of the receipts are given below:—

Year.	Salt.	Sugar.	Miscellaneous.	Total.
	Rs.	Rs.	Rs.	Rs.
1873-74	26,74,024	5,79,728	53,634	33,07,386
1874-75	27,46,260	4,70,144	56,154	32,72,558
1875-76	29,93,462	5,40,080	49,187	35,82,729
1876-77	33,37,265	4,72,186	56,501	38,65,952

THE FOUR GREAT BRANCHES OF THE DEPARTMENT.
LINE.

The following were the nominal and actual imports of salt in the Delhi division :—

Nominal imports.

Nominal imports.

Year.	Black.	Balumbha.	Sambhar.	Didwana.	Sultanpuri.	Salambha.	Miscellaneous.	Total.
	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.
1873-74 ...	413	10,139	1,05,781	6,801	6,88,549	79,531	128	8,91,342
1874-75 ...	164	22,516	98,441	4,038	7,30,204	59,951	108	9,15,421
1875-76 ...	377	40,550	2,31,297	4,781	6,09,499	1,11,232	85	9,97,821
1876-77 ...	521	7,763	2,87,909	3,225	6,83,872	1,29,876	155	11,12,421

Actual imports.

Actual imports.

Year.	Black.	Balambha.	Sambhar.	Didwana.	Sultanpuri.	Salambha.	Miscellaneous.	Total.
	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.
1873-74 ...	4,760	128	8,01,419	1,53,420	7,13,951	25,794	124	11,99,596
1874-75 ...	7,023	10	2,41,583	1,58,994	7,27,164	6,544	108	11,41,426
1875-76 ...	5,027	...	1,93,571	1,63,670	6,29,386	73,318	85	10,65,057
1876-77 ...	6,619	...	1,68,699	1,19,959	7,39,077	1,42,991	155	11,72,500

Decrease in Sambhar and Didwana, and increase in Sultanpuri and Sambhar salts, explained.

The reduction in freight from Sambhar to Delhi only came into force during the last quarter of the year under report, consequently its effect is not so apparent as in the Agra direction. The Delhi camp also, by absorbing all the country carrying trade and monopolizing the railways for nearly two months, checked the trade in Sambhar salt in this direction. Didwana salt suffered also from the cart and cattle traffic being taken up for the assemblage. The Sultanpuri sources, on the other hand, being near Delhi, and the Bhartpur sources being closed, the trade in this salt became very brisk, and the same may be said of the Salambha salt.

Operations at the Sultanpur and Noh salt works.

The following table gives the statistics of the Sultanpur works:—

Sultanpur.

Year.	Stock at commencement of year.	Manufactured during the year.	Sold during the year.	Stock in hand at close of year.
	Mds.	Mds.	Mds.	Mds.
1873-74	1,75,518	6,5[illegible],105	6,95,115	1,39,508
1874-75	1,39,508	6,73,556	7,17,377	95,697
1875-76	95,697	6,38,844	6,19,645	1,14,896
1876-77	1,14,896	6,35,344	7,31,627	18,613

In the early part of the year the trade was depressed, and consequently the manufacture, which is entirely supported by the traders who deal in this salt, and who were unwilling to make advances, languished to a certain extent.

Noh.

The Noh works, where the Salambha salt is produced, have long been in a depressed state ; the salt is very inferior, and there was evidently an inclination to abandon the manufacture, but

the stoppage of the Bhartpur works has infused fresh vitality into the business, as will be seen by the sales in the following table:—

Year.	Stock at commencement of year.	Manufactured during the year.	Sold during the year.	Stock in hand at close of year.
	Mds.	Mds.	Mds.	Mds.
1873-74	4,11,011	1,35,097	1,05,699	4,40,409
1874-75	4,40,409	1,60,108	66,994	5,33,523
1875-76	5,33,523	1,07,431	1,25,958	5,14,996
1876-77	5,14,996	83,606	1,44,832	4,53,770

The nominal and actual exports of sugar in the Delhi division are shown in the following tables:—

Nominal exports.

Nominal exports.

Year.	Refined.	Unrefined.	Total.
	Mds.	Mds.	Mds.
1873-74	3,36,414	6,48,834	9,85,248
1874-75	2,81,865	5,02,076	7,83,941
1875-76	3,28,642	5,63,833	8,92,475
1876-77	2,57,798	5,71,695	8,29,493

Actual exports.

Actual exports.

Year.	Refined.	Unrefined.	Total.
	Mds.	Mds.	Mds.
1873-74	4,62,524	6,72,608	11,35,132
1874-75	3,63,298	5,36,522	8,99,820
1875-76	4,25,745	6,28,448	10,54,193
1876-77	3,20,277	6,08,532	9,28,809

Decrease in actual exports explained

The decrease in the actual exports appears to have been caused partly by 1875-76 having been a more propitious year for marriages, and partly, now that the railway is open to Ajmere and Nasirabad, the sugar from Rohilkhand finds its way from Chandausi *viâ* Aligarh and Agra to the abovementioned marts.

AGRA.

Gross receipts and charges.

16. The following tables give the statistics of the Agra division:—

Year.	Gross receipts.	Total charges.	Net receipts.
	Rs.	Rs.	Rs.
1873-74	41,98,167	2,09,361	39,88,806
1874-75	47,59,706	2,23,648	45,36,058
1875-76	55,76,175	2,12,264	53,63,911
1876-77	56,25,424	1,96,775	54,28,649

Detail of receipts.

Detail of receipts.

Year.	Salt.	Sugar.	Miscellaneous.	Total.
	Rs.	Rs.	Rs.	Rs.
1873-74...	38,10,284	3,87,341	542	41,98,167
1874-75...	43,97,081	3,62,250	375	47,59,706
1875-76...	50,59,975	5,15,520	680	55,76,175
1876-77...	50,51,611	5,73,128	685	56,25,424

The following tables show the difference between the nominal and actual imports:—

Nominal imports.

Nominal imports.

Year.	Sambhar.	Balambha.	Salambha.	Sultanpuri	Saltpetre salt.	Other salt.	Total.
	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.
1873-74	2,63,658	9,65,067	25,861	15,405	100	3	12,70,094
1874-75	3,60,598	10,82,046	11,427	11,495	126	1	14,65,693
1875-76	4,87,614	11,79,746	12,435	6,642	36	185	16,86,658
1876-77	6,42,409	9,70,308	21,034	50,000	79	38	16,83,868

Actual imports.

Actual imports.

Year.	Sambhar.	Balambha.	Salambha.	Sultanpuri	Saltpetre salt.	Other salt.	Total.
	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.
1873-74	2,61,568	9,76,202	78,765	...	100	3	13,16,638
1874-75	3,58,596	10,92,121	59,583	...	126	1	15,10,427
1875-76	5,74,928	12,27,713	51,255	...	36	177	18,54,109
1876-77	8,10,460	9,35,487	648	...	80	877	17,97,552

The falling off in Balambha was met by increased imports of Sambhar.

It will be observed that Sambhar has supplied the deficiency caused by the falling off of the Bhartpur trade. The decrease in the total imports, compared with 1875-76, being accounted for by the diversion of the Salambha trade to the Delhi division; even with this decrease the imports are far in excess of former years. The nominal and actual exports of sugar in the Agra division are given in the following tables :—

Nominal exports.

Nominal exports.

Year.	Refined.	Unrefined.	Total.
	Mds.	Mds.	Mds.
1873-74	2,78,465	2,90,325	5,68,790
1874-75	2,67,792	2,51,874	5,19,666
1875-76	3,86,832	3,43,317	7,30,149
1876-77	4,13,705	4,25,098	8,38,803

Actual exports

Actual exports.

Year.	Refined.	Unrefined.	Total.
	Mds.	Mds.	Mds.
1873-74	2,68,895	3,03,220	5,72,115
1874-75	2,69,621	2,75,354	5,35,975
1875-76	3,84,087	3,62,908	7,46,995
1876-77	4,09,868	4,47,390	8,57,258

It will be seen from this table that the decreased exports of the Hissar and Delhi divisions are fully made up in the Agra division.

JHÁNSI.

Gross receipts and charges.

17. The following tables give the statistics of the Jhánsi division :—

Gross receipts and charges.

Year.	Gross receipts.	Total charges.	Net receipts.
	Rs.	Rs.	Rs.
1873-74	3,07,642	1,86,862	1,20,780
1874-75	2,66,629	1,84,916	81,713
1875-76	1,29,097	1,86,860	—57,763
1876-77	1,36,609	1,85,503	—48,894

Detail of receipts.

Detail of receipts.

Year.	Salt.	Sugar.	Miscellaneous.	Total.
	Rs.	Rs.	Rs.	Rs.
1873-74	2,68,585	38,492	565	3,07,642
1874-75	2,29,768	36,402	459	2,66,629
1875-76	89,929	38,701	467	1,29,097
1876-77	97,824	38,525	260	1,36,609

Nominal imports.

Nominal imports.

Year.	Sambhar.	Chuttis.	Kansia.	Saltpetre salt.	Salt in rassi.	Total.
	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.
1873-74 ...	76,582	3	12,907	3	33	89,528
1874-75 ...	67,958	2	8,616	9	4	76,589
1875-76 ...	23,298	2	6,663	9	4	29,976
1876-77 ...	21,058	51	11,455	18	16	32,598

Actual imports.

Actual imports.

Year.	Sambhar.	Kansia.	Chuttia.	Saltpetre salt.	Salt in rassi.	Total.
	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.
1873-74 ...	78,171	15,382	3	3	33	93,592
1874-75 ...	70,414	10,008	2	9	4	80,437
1875-76 ...	23,350	8,007	2	9	4	31,372
1876-77 ...	22,198	11,417	42	18	16	33,691

Nominal exports.

Nominal exports.

Year.	Refined.	Unrefined.	Total.
	Mds.	Mds.	Mds.
1873-74	23,489	40,002	63,491
1874-75	20,721	41,811	62,532
1875-76	17,062	57,697	74,759
1876-77	18,577	53,182	71,759

Actual Exports.

Actual exports.

Year.	Refined.	Unrefined.	Total.
	Mds.	Mds.	Mds.
1873-74	31,942	42,188	74,130
1874-75	23,656	43,681	67,337
1875-76	22,428	60,006	82,434
1876-77	29,782	56,607	86,389

Slight increase in salt imports explained.

The slight increase in the imports of salt is owing to an increased vitality in the Pachbudra trade, a source at present unaffected by the Rajputana Railway, and also to the prohibition issued by Government in December last against the possession of salt unprotected by a pass anywhere between the line and foreign territory, the result being that the greater portion of salt so stored was at once brought across the line to avoid complication.

Road and rail salt traffic of the divisions affected by the Rajputana State Railway compared.

18. Having now given the statistics of the four divisions of the line which have been affected by the Rajputana State Railway, I shall proceed to compare the rail and road traffic of these divisions. The imports of salt across this portion of the line were in 1875-76 maunds 30,82,097, in 1876-77 they have been maunds 31,27,167, showing an increase of nearly half a lakh ; this with the three-quarters of a lakh increase in the sales at the Panjab mines gives an increase of a lakh and a quarter over the increase of last year.

The following are the details of the imports by road and rail :—

Year.	By road.	By rail.	Total.
	Mds.	Mds.	Mds.
1875-76	11,77,414	19,04,683	30,82,097
1876-77	9,59,690	21,67,477	31,27,167
Difference ...	—2,17,724	+ 2,62,794	+45,070

This shows a very great increase in railway traffic as against the road, but it must be borne in mind the decrease in the Bhartpur trade represents the decrease in the road traffic. The Bhartpur sources being so near Agra, it is generally not worth the while of the traders to put the salt on the railway for so short a distance.

Details of the rail imports.

The following table gives the details of the rail imports:—

		Sultanpuri.	Sambhar.	Balambha.	Other salt.	Total.
		Mds.	Mds.	Mds.	Mds.	Mds.
1875-76,	Garhi Harsru ...	5,52,892	1,29,075	...	460	6,82,427
	Bichpuri ...	...	5,64,191	6,57,884	181	12,22,256
	Total ...	5,52,892	6,93,266	6,57,884	641	19,04,683
1876-77,	Garhi Harsru ...	6,79,213	1,45,755	...	147	8,25,115
	Bichpuri ...	...	8,03,812	5,37,665	885	13,42,362
	Total ...	6,79,213	9,49,567	5,37,665	1,032	21,67,477

Destination of different salts as furnished by railway returns.

The railway returns furnish us this year with information as to the destination of these different salts.

The principal consumers of Sultánpurí salt live in Rohilkhand, and the marts were supplied as follows:—

	Mds.
Sháhjahánpur	1,79,774
Bareilly	1,10,008
Moradabad	54,908
Chandausi	16,056
Other stations on Oudh and Rohilkhand Railway ...	27,754

or nearly two-thirds of the whole rail-borne supply.

Delhi and the Upper Doab consumed—

	Mds.
Delhi	41,233
Gháziabad	96,085
Khúrja	12,672
Saháranpur	17,827
Other stations of the Sindh, Panjab, and Delhi Railway	6,823

whilst the balance went to—

	Mds.
Cawnpore	65,353
Allahabad	23,232
And other stations on the East Indian Railway ...	17,385

the salt, to the extent of over 3,000 maunds, travelling as low down as Buxar even.

Sambhar salt was conveyed to the following destinations :—

	Mds.	
To Agra	4,51,006	
„ Delhi	45,090	
„ Cawnpore	1,15,747	
„ other stations on the East Indian Railway.	1,34,392	A small consignment, amounting to 94 maunds, going eastwards as far as Sahibganj.
„ stations on the Oudh and Rohilkhand Railway.	99,434	
„ stations on the Sindh, Panjab, and Delhi Railway.	33,073	
Local, *i.e.*, to places above the customs line.	1,53,076	Of this doubtless a large portion subsequently crossed the customs line.

Balambha, or the produce of the Bhartpur salt sources, was consigned as follows :—

	Mds.
To Agra	3,38,457
„ Cawnpore	1,47,227
„ Mirzapur	10,219
„ Buxar	16,974
„ other stations on the East Indian Railway ...	15,068
„ stations on the Oudh and Rohilkhand Railway ...	16,062
„ other stations on the Rajputana line ...	730

Hereafter the whole of this supply will have to be made good from Sambhar, with perhaps a small proportion from Sultanpur.

Introduction of through booking system by the railways, and the dealing direct with traders by departmental agency at Sambhar.

19. The introduction of through booking on the part of the railway companies and completion of the interchange platform both at Delhi and Agra have enabled us to arrive at the above information, which, so far as rail-borne salt is concerned, is infinitely more definite than any system of registration on the roads could possibly be. Of course the distribution from Delhi, Agra, and Cawnpore, which are practically three large depôts, can only be guessed at: for instance, the East Indian Railway returns show only 6,70,538 maunds as forwarded from Agra eastwards. In the present state of returns it is impossible to say whether part of this is of the salt which reached Agra by the road, for we know that the Rajputana Railway returns show over 7,80,000 maunds as entering Agra.

System of direct supply from Sambhar explained.

This system of through booking adopted by the railways at once suggested the dealing, direct or nearly so, with the consumer by the department through its agency at the Sambhar Lake. A scheme was drawn up, and received the sanction of Government in October, 1876. Briefly, the department undertook to supply good average quality of salt in quantities of not less than 50 maunds, at 8 annas per maund, to any would-be purchaser who should first of all deposit the value, plus duty and cost of bags, in the local treasury of his district. It was arranged that he should receive a receipt from the treasury officer giving the abovementioned details, and should forward it, together with instructions as to its consignment, to the Assistant Commissioner at Sambhar, who, after comparing it with the duplicate receipt received by him direct from the treasury officer, should at once weigh, pack, and despatch the consignment by railway bearing freight, forwarding the railway receipt to the consignee. The advantages to the purchaser were the saving of agency fees, cutting, weighing, filling, and conveying to the railway station at Sambhar, and it was anticipated that the saving of these charges, amounting to nearly two annas per maund, would be sufficient inducement to the trade to fall into the scheme. The result, given month by month, will be found below:—

Results attained during the year.

	Mds.
November, 1876	877
December „	1,331
January, 1877	555
February „	2,269
March „	26,077
Total ...	31,109

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LINE.

and names of marts where the direct system first succeeded.

The following table shows in what marts the scheme was first adopted :—

		Mds.
Agra	took ...	7,627
Sutna	„ ...	786
Mohar	„ ...	1,056
Chousa	„ ...	525
Chunar	„ ...	1,266
Jelashar	„ ...	51
Fyzabad	„ ...	100
Mirzapur	„ ...	3,393
Háthras	„ ...	120
Cawnpore	„ ...	6,573
Moradabad	„ ...	9,387
Sháhjahánpur	„ ...	75
Benares	„ ...	50
Jaunpur	„ ...	100
	Total ...	31,109

Causes that retarded success of the scheme at the outset.

It will be evident from this that the scheme at first could not be pronounced a success ; but by February I arrived at the cause of the failure. It appeared on enquiry that the traders in all these distant marts had never seen the salt in the condition it is when first cut from the stores, discoloured by damp and with particles of stone, mud, &c., in it, and imagined the Government had only started this plan with the view of getting rid of their refuse and inferior salt. They were not aware that all salt from the stores is purchased by the traders on the lake in this condition, and it is only subsequently by drying, sifting, and picking that they dress it for market in the condition it is usually seen and recognized as Sambhar salt in the eastern markets.

How these were overcome.

Mr. Lyon, the Assistant Commissioner, to whose energy and determination the enterprise owes its now great and undoubted success, found that he had sufficient margin in the 8 annas to treat the salt in the same way as the old lake traders, and by circular and letter he induced the traders down-country to give him another trial, and the result has been that in the first quarter of 1877-78 he has disposed of 1,76,801 maunds by this method, or an average 58,933 maunds a month.

Advantages to Government from the system, of direct supply.

This plan of disposing of our manufacture at Sambhar has much to recommend it. Independently of the Government receiving its revenue in various places all over the country, and thereby saving the cost of conveyance of treasure, it avoids the necessity of having a large amount of treasure at Sambhar, and the temptation and danger consequent thereon. I also look upon it as one step towards abolishing what are called "selection fees," which is practically paying a higher price for the pick of the salt. Though I have not the slightest reason to suppose the system has led to any dishonest practices, still such an opening as is given by it is sure to be taken advantage of sooner or later by our native subordinates.

Traders satisfied at last of the advantages resulting to themselves.

Mr. Lyon informs me, he has been given to understand, the down-country traders, who have hitherto sent agents to reside at the lake during the business season, will no longer do so after this monsoon ; they are becoming satisfied that we mean honest dealing, and that they can trust us.

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LINE.

20. The following table shows the sugar traffic by road and by rail across the Hissar, Delhi, Agra, and Jhánsi divisions of the customs line:—

Road and rail sugar traffic crossing the Hissar, Delhi, Agra, and Jhánsi divisions of the line.

Year.	*By road.*		*By rail.*		*Total.*	
	Refined.	Unrefined.	Refined.	Unrefined.	Refined.	Unrefined.
	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.
1875-76	5,42,894	9,28,984	3,71,701	2,93,691	9,14,595	12,22,675
1876-77	4,46,231	8,94,633	3,71,043	3,77,268	8,17,274	12,71,901
Difference ...	96,663	—34,351	—658	+83,577	—97,321	+49,226

Comparison made of road and rail traffic,

Also in comparing the progress made by rail traffic *versus* road traffic we must always bear in mind that out of the four divisions under consideration there will always be a very large proportion of the export trade of the western posts of the Delhi division and of Hissar and Jhánsi which will keep to the road. In the former case Bikanir, Bhawalpur, Shekhawati, and part of Jodhpur must be always supplied by the present trade routes, *i.e.*, by cart; and as regards the latter, up to the present nothing is known of any project for connecting the Jhánsi division by rail with the East Indian Railway. This is equivalent to withdrawing quite four lakhs of maunds of sugar on account of Delhi, two lakhs of maunds on account of the Hissar division, and about one lakh on account of the Jhánsi division from the comparison. The result therefore of the comparison in round numbers is that of the annual traffic which can be affected by railway communication, *i.e.*, thirteen lakhs, the railways have secured nine lakhs of maunds.

and reasons given why a proportion of the export trade will always go by road.

Statistics of sugar carried by the Rajputana State Railway, whence it came, and where it went to.

The Rajputana Railway returns give the movement of sugar along the whole railway without regard to our line, and thus include a quantity which, crossing our line in carts, subsequently was put on the railway at Riwari and other marts. These returns place the total movement at 9,20,089 maunds Of this were consigned—

	Mds.
To Ajmere	... 2,56,347
„ Nasirabad	... 1,17,732
„ Jaipur	... 1,68,610

that is to say, nearly two-thirds of the whole rail-borne traffic was consigned to these three places.

These supplies were drawn from the following marts :—

	Ajmere.	Nasirabad.	Jaipur.	Total.
	Mds.	Mds.	Mds.	Mds.
Agra	5,723	7,145	3,772	...
Delhi	18,820	7,481	36,726	...
Cawnpore	44,720	24,427	15,988	...
Other stations on the East Indian Railway	14,932	6,452	11,735	1,97,921
Jaunpur	10,294	7,025	1,808	...
Bareily	31,559	3,559	30,867	...
Chandausi...	27,980	3,087	16,304	...
Other stations on the Oudh and Rohilkhand Railway.	21,530	6,156	30,307	1,90,476
Muzaffarnagar	18,382	10,542	3,272	...
Meerut	28,914	17,199	10,209	...
Other stations on the Sindh, Panjab, and Delhi Railway.	1,406	227	1,472	91,623
Total ...	...	...	...	4,80,020

Supply of rail-borne sugar to Rajputana.

The whole rail-borne sugar supply of Rajputana appears from the railway returns to have been consigned from the following stations :—

	Mds.	
Agra	76,901	
Delhi	84,222	
Riwari	93,880	
Zamaniah	11,038	
Cawnpore	1,02,268	
Other stations on East Indian Railway ...	35,744	
		4,04,053
Jaunpur	20,795	
Azamgarh	14,799	
Fyzabad	26,619	
Sháhjahánpur	19,548	
Bareilly	91,352	
Pilibhít	15,713	
Chandausi	93,840	
Bijhoi	10,892	
Other stations on Oudh and Rohilkhand Railway.	23,805	
		3,17,363
Muzaffarnagar	69,519	
Meerut	96,852	
Other stations on the Sindh, Punjab, and Delhi Railway.	12,594	
		1,78,965

The Ríwarí consignments were most probably brought across the customs line by cart, and were certainly not the produce of the district, most probably from Saháranpur, Muzaffarnagar, and Meerut ; so also Agra, Delhi, and Cawnpore must be considered in the light of depôts, and not sources of production, Agra and Cawnpore being probably supplied from the Lower Doab, and Oudh and Delhi from the Upper Doab.

A large proportion of sugar comes from Rohilkhand, but the traffic from there by road is now almost *nil*.

It will be observed what a large proportion of sugar comes from Rohilkhand, and I have reason to believe the traffic by road from Rohilkhand is now almost *nil* in the direction the railroad runs. And this is the natural consequence, though not generally understood, not only of the effect of railway communication, but in the shortening of the distance the sugar has to travel over.

For, taking Moradabad to be the centre of Rohilkhand, we find it to be at least 150 miles by the most direct road route to Delhi, and as Delhi is 190 miles from Jeypoor *viâ* Bandikui, where the Delhi branch joins the main line, sugar would by road and rail have to travel by this route 340 miles. Now Moradabad, *viâ* Aligarh and Agra, is distant from Jeypoor 282 miles, a difference in favour of the latter route of 58 miles. This difference of course increases enormously, directly we refer to Chandausi and Bareilly at the one end, and Ajmere and Nasirabad at the other.

21. I now come to the Central Provinces, the salt and sugar traffic of which are only affected by the Great Indian Peninsula Railway and the Holkar State Railway.

The following are the statistics of the Saugor division:—

Gross receipts and charges.

Gross receipts and charges.

Year.	Gross receipts.	Total charges.	Net receipts.
	Rs.	Rs.	Rs.
1873-74	3,15,122	1,24,986	1,90,136
1874-75	1,78,275	1,27,054	51,221
1875-76	2,04,641	1,26,354	78,287
1876-77	1,45,213	1,19,899	25,314

Detail of receipts.

Detail of receipts.

Year.	Salt.	Sugar.	Miscellaneous.	Total.
	Rs.	Rs.	Rs.	Rs.
1873-74	2,97,657	16,528	937	3,15,122
1874-75	1,64,999	12,514	762	1,78,275
1875-76	1,88,769	15,316	556	2,04,641
1876-77	1,24,019	20,871	323	1,45,213

Nominal imports.

Nominal imports.

Year.	Kansia.	Sambhar.	Miscellaneous.	Total.
	Mds.	Mds.	Mds.	Mds.
1873-74	92,508	6,711	...	99,219
1874-75	51,243	3,756	...	54,999
1875-76	61,884	1,038	...	62,922
1876-77	40,312	1,025	...	41,337

Actual imports.

Actual imports.

Year.	Kansia.	Sambhar.	Miscellaneous.	Total.
	Mds.	Mds.	Mds.	Mds.
1873-74	90,295	5,237	...	95,532
1874-75	51,510	1,260	...	52,770
1875-76	59,843	956	...	60,799
1876-77	40,161	520	...	40,681

Nominal exports.

Nominal exports.

Year.	Refined.	Unrefined.	Total.
	Mds.	Mds.	Mds.
1873-74	14,808	4,583	19,391
1874-75	10,095	6,452	16,547
1875-76	11,556	10,027	21,583
1876-77	16,939	10,479	27,418

Actual exports.

Actual exports.

Year.	Refined.	Unrefined.	Total.
	Mds.	Mds.	Mds.
1873-74	7,204	1,676	8,880
1874-75	7,067	3,729	10,796
1875-76	6,198	7,017	13,215
1876-77	7,329	13,010	20,339

Notwithstanding the considerable reduction effected in the charges owing to reductions in the force, the net receipts continue to fall, the only increase observable being under the head Sugar. The whole of this division is practically now supplied with salt from Bombay. There has been an increase in the export of both refined and unrefined sugar.

HOSHANGABAD.
Gross receipts and charges.

22. The statistics of the Hoshangabad division are as follows:—

Year.	Gross receipts.	Total charges.	Net receipts.
	Rs.	Rs.	Rs.
1873-74	12,57,409	2,54,104	10,03,305
1874-75	7,73,496	2,10,794	5,62,702
1875-76	7,51,638	1,82,923	5,68,715
1876-77	7,79,732	1,55,231	6,24,501

Detail of receipts.

Detail of receipts.

Year.	Salt.	Sugar.	Miscellaneous.	Total.
	Rs.	Rs.	Rs.	Rs.
1873-74	11,71,565	85,669	175	12,57,409
1874-75	6,79,115	93,860	521	7,73,496
1875-76	6,20,867	1,30,709	62	7,51,638
1876-77	6,52,372	1,27,182	178	7,79,732

Nominal import

Nominal imports.

Year.	Kansia.	Kokan.	Baragara.	Miscellaneous.	Total.
	Mds.	Mds.	Mds.	Mds.	Mds.
1873-74	256	7,58,199	2,26,942	749	9,86,146
1874-75	15	7,87,372	2,52,563	1,195	10,41,145
1875-76	8	7,80,180	2,72,942	394	10,53,524
1876-77	4	8,23,529	3,26,096	1,030	11,50,659

Actual imports.

Actual imports.

Year.	Bombay or Kokan.	Pachbhudra or Kansia.	Baragara.	Other Salt.	Total.
	Mds.	Mds.	Mds.	Mds.	Mds.
1873-74	7,52,022	85	1,89,455	1,839	9,43,401
1874-75	7,98,150	15	2,69,789	1,195	10,69,149
1875-76	7,80,180	8	2,72,942	394	10,53,524
1876-77	8,23,529	...	3,26,154	1,030	11,50,713

Nominal and actual exports.

Nominal and actual exports.

Year.	*Refined.*		*Unrefined.*	
	Nominal.	Actual.	Nominal.	Actual.
	Mds.	Mds.	Mds.	Mds.
1873-74	85,668	91,972	...	...
1874-75	93,859	92,199	...	...
1875-76	1,07,316	95,731	62,375	59,220
1876-77	99,908	1,03,764	72,717	69,373

The charges show a considerable decrease owing to reduction of establishment. The receipts show a slight increase.

Continued increase in imports of Kokán and Baragara.

The import of both Kokan and Baragara salt continues to increase, and but for the breaking down of the Narbada bridge in September, and subsequently the famine in the Bombay Presidency, the year's imports would no doubt have been larger than they were. Included in the imports into the Central Provinces of Baragara salt are 17,500 maunds supplied to His Highness the Maharáján of Indore, giving a mileage duty of Rs. 3,555.

From the returns furnished by the East Indian Railway it would appear that Kharaghora salt to the extent of 66,951 maunds passed up from the Great Indian Peninsula Railway on the Jubbulpore Branch.

Details of mileage duty levied in 1876-77.

The following statement gives particulars regarding the salt paying mileage duty in 1876-77 :—

Imports to stations.	*Kokan.*		*Baragara.*		*Total.*		Average duty per maund.	Duty at Re. 1-3-0 per maund.	Remitted.
	Quantity.	Duty.	Quantity.	Duty.	Quantity.	Duty.			
	Mds.	Rs.	Mds.	Rs.	Mds.	Rs.	Rs.	Rs.	Rs.
East of Raver ...	59,408	11,869	2,93,336	2,72,299	3,52,744	2,84,168	0-12-11	4,18,883	1,34,715
East of Berar	3,86,895	2,53,050	32,550	22,887	4,19,445	2,75,937	0-10-6	4,98,091	2,22,154
Total Central Provinces ...	4,46,303	2,64,919	3,25,886	2,95,186	7,72,189	5,60,105	0-11-7	9,16,974	3,56,869
Berar	3,78,256	92,176	210	78	3,78,466	92,254	0-3-11	4,49,428	3,57,174
Total ...	8,24,559	3,57,095	3,26,096	2,95,264	11,50,655	6,52,359	0-9-1	13,66,402	7,14,043

It will be seen that the average rate of duty east of Raver is Rs. 0-12-11 per maund, and east of Berar Rs. 0-10-6 ; the total average for the Central Provinces being Rs. 0-11-7, that for Berar Rs. 0-3-11, and the general average of the entire imports Rs. 0-9-1 per maund, against Rs. 0-9-5 in the previous year.

The people of the Central Provinces and Berar have been remitted taxation on salt to the amount of Rs. 7,14,043, being more than half the amount that would have been collected under the former differential rate of Re. 1-3-0 per maund. The people of

Berar have been far the greatest gainers by the introduction of the mileage duty system.

The trade in sugar across the Hoshangabad division continues to increase.

INTERNAL BRANCH. Gross realizations.

23. The gross realizations of the Internal Branch for the past four years have been as follows:—

Year.	Duty on salt.	License fees.	Miscellaneous.	Total.
	Rs.	Rs.	Rs.	Rs.
1873-74	1,24,645	61,626	145	1,86,416
1874-75	1,07,698	42,327	117	1,50,142
1875-76	1,05,987	45,117	166	1,51,270
1876-77	1,05,871	33,758	1,286	1,40,915

Charges.

And the following are the charges :—

Year.	Fixed.	Contingent.	Total.
	Rs.	Rs.	Rs.
1873-74	2,19,851	17,708	2,37,559
1874-75	2,17,599	16,736	2,34,335
1875-76	2,20,296	24,049	2,44,345
1876-77	2,18,841	16,950	2,35,791

The charges thus exceed the receipts in 1876-77 by Rs. 94,876, dating from the beginning of the current financial year. These will, however, show a considerable reduction owing to the abolition of the Assistant Commissioner of Oudh and his office, and the amalgamation of Oudh with the North-Western Provinces into one Assistant Commissionership.

Object of Internal Branch, and its sources of revenue.

The Internal Branch is chiefly maintained for preventive purposes, namely, to keep down the illicit manufacture of salt. The only sources of revenue are the duty on salt educed in the refinement of saltpetre, and the license fees paid by saltpetre manufacturers and refiners, and by the manufacturers of other saline substances which constitute a source of danger to the salt revenue. The revenue chiefly depends on the stability of the saltpetre trade. This, even more so than in the previous year, was in a depressed condition, owing to the low prices obtainable for Indian saltpetre in Europe. The following table gives for the past nine years the quantity of refined saltpetre exported from Calcutta, its declared value, and price per cwt., and also shows the number of crude saltpetre factories and refiners working in the North-Western Provinces and Oudh in those years.

The manufacture of saltpetre in the North-Western Provinces and Oudh fluctuates according as the demand in the Calcutta market rises or falls.

The intimate connection between the saltpetre industry in the North-Western Provinces and Oudh and the Calcutta market is strikingly apparent in this statement; 1868-69 and 1869-70 were years of low prices and the manufacture languished; the next four years were years of good prices and the manufacture revived; in 1874-75 the price fell somewhat and the trade again declined; and during the last two years in the statement

when the demand for saltpetre has been steadily falling, the number of licenses issued for the manufacture and refining of saltpetre has also fallen. Since March last there has been a rise of from 4 to 5 shillings per cwt. in the price of Indian saltpetre in the Home market, and this rise in the price must, if it lasts, revive the manufacture of Indian saltpetre once more, so that the prospects of the trade during the coming year are good.

Year.	Quantity of saltpetre exported from Calcutta.	Value.	Price per cwt.	Number of refineries in the North-Western Provinces and Oudh.	Number of crude saltpetre factories in the North-Western Provinces and Oudh.
	Cwts.	£	£ s. d.		
1868-69 ...	397,019	310,758	0 15 8	172	5,084
1869-70 ...	490,116	394,870	0 16 1½	192	6,361
1870-71 ...	482,940	440,554	0 18 3	210	7,095
1871-72 ...	432,210	397,251	0 18 4½	213	8,320
1872-73 ...	518,982	536,313	1 0 7¾	232	13,457
1873-74 ...	451,197	464,974	1 0 7¼	210	13,863
1874-75 ...	553,330	501,468	0 18 1½	186	7,374
1875-76 ...	415,080	348,949	0 16 9¾	132	6,670
1876-77 ...	466,218	381,706	0 16 4½	130	5,633

Detail of licenses and fees.

The following table shows the number of licenses of all kinds, including the duplicates of licenses lost or destroyed, that were issued during the past four years :—

Year.	Saltpetre Refineries.		Crude Saltpetre.		Khárí.		Sajji.		Rassi.		Total.	
	Number.	Fees.	Number.	Fees.	Number.	Fees.	Number.	Fees.	Number.	Fees.	Number.	Fees.
		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.
1873-74 ...	212	10,525	13,908	27,750	668	14,216	3,760	7,506	815	1,629	19,363	61,626
1874-75 ...	186	9,300	7,409	14,765	498	10,794	3,620	7,240	114	228	11,827	42,327
1875-76 ...	132	6,601	6,701	13,364	740	14,686	4,853	9,692	387	774	12,818	45,117
1876-77 ...	130	6,388	5,633	11,218	544	12,199	1,765	3,530	212	424	8,284	33,759

Manufacture of Khárí (Sulphate of soda).

The state of the saltpetre manufacture has just been remarked upon. The number of Khárí (sulphate of soda) licenses issued is less than in 1875-76, but more than in 1874-75. There has been no falling off in the quantity of Khárí manufactured, the localities licensed being merely fewer, owing to the system recently introduced of grouping the Khárí works into clusters as far as possible for safety and economy of supervision. Sajji and Rassi (impure carbonate of soda) licenses have fallen off, but the manufacture has not diminished. Formerly manufacturers were only allowed one pan and two filters to each license. This restriction, which was an improper one, has been removed, and the consequence is that a fewer number of licenses is now necessary to cover the manufacture.

Number of refineries working under the mushriff system and under the contract system.

The subjoined table shows for the past four years the number of refineries working under the mushriff system and under the

contract system, and the amount of salt duty realized under each :—

Year.	Under Mushriffs.			Under Contract.	
	Number of refineries.	Quantity of salt.	Amount of duty.	Number of refineries.	Amount of duty.
	No.	Mds.	Rs.	No.	Rs.
1873-74	194	40,033	1,20,100	24	4,545
1874-75	175	34,146	1,02,440	15	5,258
1875-76	140	33,852	1,01,561	12	4,421
1876-77	124	34,401	1,03,204	7	2,668

Eduction of salt from saltpetre.

The following statement shows the relations between the crude and refined saltpetre, and the quantity of salt educed in refineries:—

Year.	Under Mushriffs.				Under Contract.			
	Quantity of saltpetre refined.	Quantity of refined saltpetre produced.	Total quantity of salt educed.	Percentage of salt on crude saltpetre.	Quantity of crude saltpetre refined.	Quantity of refined saltpetre produced.	Quantity of salt educed.	Percentage of salt on crude saltpetre.
	Mds.	Mds.	Mds.		Mds	Mds.	Mds.	
1873-74 ...	2,40,089	1,40,142	33,973	14·15	26,176	13,088	1,399	5·37
1874-75 ...	2,02,924	1,17,935	30,521	15·04	19,990	9,995	1,753	8·77
1875-76 ...	2,17,643	1,23,807	31,990	14·69	19,196	9,403	1,475	7·68
1876-77 ...	1,99,512	1,08,566	33,842	16·96	6,477	3,112	889	13·72

It will be seen that though the quantity of crude saltpetre produced in 1876-77 is, for the reasons given above, less than in 1875-76, a much larger quantity of salt has been educed in the process of refining it, the percentage of salt educed on crude saltpetre refined being 16·86 in 1876-77 against 14·13 in 1875-76. This affords satisfactory evidence of the careful working of the Internal Branch establishment during the year under review.

SAMBHAR LAKE
Financial results of each year's manufacture.

24. The following table gives the financial results of each year's manufacture, as far as is known, up to date:—

	Estimated quantity manufactured.	Cost including all charges, treaty payments, &c.	Sold in 1870-71. Maunds.	Sold in 1870-71. Price.	Credit. Balance.	Debit. Balance of cost, plus 4 per cent. interest.	Sold in 1871-72. Maunds.	Sold in 1871-72. Price.	Credit. Balance.	Debit. Balance of cost, plus 4 per cent. interest.	Sold in 1872-73. Maunds.	Sold in 1872-73. Price.	Credit. Balance.	Debit. Balance of cost, plus 4 per cent. interest.	Sold in 1873-74. Maunds.	Sold in 1873-74. Price.	Credit. Balance.	Debit. Balance of cost, plus 4 per cent. interest.	Sold in 1874-75. Maunds.	Sold in 1874-75. Price.	Credit. Balance.	Debit. Balance of cost, plus 4 per cent. interest.	Sold in 1875-76. Maunds.	Sold in 1875-76. Price.	Credit. Balance.	Debit. Balance of cost, plus 4 per cent. interest.	Sold in 1876-77. Maunds.	Sold in 1876-77. Price.	Credit. Balance.	Debit. Balance of cost, plus 4 per cent. interest.	Total sales up to 31st March, 1877.	Total receipts.	Excesses or deficits in stock, ascertained. Excesses.	Excesses or deficits in stock, ascertained. Deficits.	Estimated balance.
	Mds.	Rs.		Rs.	Rs.	Rs.		Rs.	Rs.	Rs.		Rs.	Rs.	Rs.		Rs.	Rs.	Rs.		Rs.	Rs.	Rs.		Rs.	Rs.	Rs.		Rs.	Rs.	Rs.	Mds.	Rs.	Mds.	Mds.	Mds.
Raj stock	19,75,044	...	8,01,468	4,97,613	4,97,613	...	2,23,267	1,16,454	6,14,067	...	2,74,321	1,44,434	7,36,521	...	88,791	49,301	8,07,722	...	36,674	19,465	8,37,187	...	20,551	10,837	8,38,024	...	72,145	37,537	8,65,661	...	16,17,214	8,63,661	...	4,55,830	...
1869-70 (to 31st July, 1870)...	7,36,719	76,147	2,86,594	1,78,733	1,00,585	...	1,61,792	88,626	1,89,211	...	2,19,588	1,09,502	3,98,713	...	1,09,084	56,086	4,54,799	...	...	...	4,54,799	...	...	...	4,54,799	...	...	...	4,54,799	...	8,70,648	5,32,946	1,45,958	...	...
1870-71 (1st Aug., 1870, to 31st July, 1871).	17,77,376	6,58,467	1,37,031	1,09,337	... Interest	5,56,130 22,240	7,30,575	4,30,076	...	1,48,300 5,933	3,15,983	1,95,134	40,692	...	3,54,784	2,18,430	2,39,329	...	96,160	57,328	3,16,650	...	1,18,531	60,661	3,77,311	...	...	...	3,77,311	...	17,42,814	0,63,936	...	34,562	...
1871-72 (to 31st July, 1872)...	11,11,714	8,00,418	...	...	... Interest	5,78,976 6,00,418 32,014	20,350	23,899	...	1,54,222 9,08,535 32,342	2,66,405	2,33,934	...	6,16,943 24,678	3,07,934	1,71,039	...	4,70,886 18,836	1,19,169	78,055	...	4,10,669 16,427	3,20,685	1,75,365	...	6,02,351 19,574	16,207	3,920	...	5,65,805 10,622	10,80,520	6,69,826	...	50,805	...
1872-73 (to 31st July, 1873)...	17,33,888	7,95,710	...	...	...	5,29,434	...	...	...	9,40,877	1,25,947	1,19,319	... Interest	6,41,621 6,76,341 27,054	2,99,508	1,93,175	...	4,89,724 5,10,216 20,409	2,15,205	1,34,519	...	4,55,896 5,36,246 13,350	4,48,903	2,13,430	...	6,75,285 1,08,401 6,779	5,49,255	2,53,929	77,659	...	2,74,457	16,58,216	9,48,461	...	...	25,672
1873-74 (to 31st July, 1874)...	20,13,972	7,56,734	...	...	...	...	...	...	...	...	...	...	...	7,08,895	63,545	65,211	... Interest	5,30 625 7,90,535 19,211	2,53,250	1,45,511	...	4,13,096 6,14,422 24,577	3,67,175	1,41,437	...	1,76,940 4,57,563 8,983	6,37,784	2,63,180	...	2,12,646 8,508	19,33,734	8,55,139	...	...	7,89,812
1874-75 (to 31st July, 1875)...	18,56,011	8,14,162	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	7,59,734 ...	3,68,466	2,71,624	... Interest	6,39,000 5,42,238 21,702	2,56,236	1,60,709	...	4,75,865 4,03,441 16,138	1,47,641	81,135	...	2,31,196 3,38,444 13,536	7,73,365	6,18,553	...	...	11,33,648
1875-76 (to 31st July, 1876)...	22,32,898	7,96,742	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	5,64,240 ...	1,10,041	99,317	... Interest	4,10,529 4,97,325 27,901	3,33,597	2,07,379	...	3,51,980 5,18,940 20,720	4,53,578	3,06,695	...	...	17,39,320
1876-77 (to 31st March, 1877).	1,57,110	8,00,322	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	7,25,426 ...	1,47,969	54,364	... Interest	5,36,768 7,65,768 29,640	53,969	54,364	...	...	1,04,141
Miscellaneous receipts ...	...	...	...	...	23	...	...	...	79	...	...	...	90	...	...	...	78	...	...	...	219	...	...	...	1,028	...	...	...	1,105	...	7,96,609 ...	...	...	...	...
Total ...	1,36,89,897	55,39,711	12,25,090	7,76,704	...	...	11,35,774	6,89,134	...	...	12,95,194	8,02,475	...	...	12,16,246	7,65,118	...	...	10,88,343	7,01,381	...	...	12,41,822	7,80,399	...	...	16,79,516	8,72,618	...	...	*93,92,385	...	...	...

* Net debit balance Rs. 12,75,316.

This table has been prepared with the object of showing how each year's manufacture finally resulted. Formerly the officer in charge of the works did not pay sufficient attention to the prompt disposal of the older stocks, and as the traders prefer to purchase new salt when they can get it, a large stock of previous year's salt was allowed to go on accumulating while the fresh manufacture was disposed of. By this process there was a loss to Government, both in the interest of the money locked up in the old stock, and from the diminution of the stocks from the effects of the annual monsoons. The fact is, these old stocks, as a rule, represented inferior salt, the pick of the salt having been chosen at the time of its manufacture.

Stocks of salt of previous years were allowed to go on accumulating whilst the new salt was at once disposed of.

The result, as will be seen, is that the stocks of 1872-73 have only been finally cleared off during the past year, and that though we have recouped ourselves for our outlay in 1872-73, we have still a balance of that year's manufacture in hand undisposed of. I have drawn out the table in its present form in order to show how the business has resulted commercially, and have charged interest at 4 per cent. on the debit balance of each year, and I should have also charged railway freight which the Department has, under the orders of Government, to pay to recoup the State Railway for lowering their rate below what it pays them to carry the salt; but that the exact amount is not known yet, and consequently the debit must be held over until next year's report. The figures giving the estimated manufacture show the outturn by measurement up to the end of July of each year (with the exception of the year 1876-77, which is only brought up to the 1st April, 1877), that being the period at which the season's manufacture usually closes. The column of charges is a transcript of the cash account of the financial year. The outcome of the whole transaction is that we had a debit balance on the 1st April, 1877, of Rs. 12,75,218, represented by maunds 38,42,600 of salt. If we sold the whole of this salt at 5½ annas per maund we should more than clear our expenditure. But the outlay on manufacture for 1876-77 had all been expended by the 1st of April, 1877, whilst the return had not come in, or, at least, but a very small portion of it; and as a fact, on the 31st July, 1877, we had manufactured with the abovementioned outlay thirty-one lakhs of maunds of salt, so that practically our cash debit was represented by 69 lakhs of maunds, and if we sold the whole at 3 annas per maund we should more than recover our outlay from the commencement of our operations. That we are justified in assuming we can dispose of this quantity of salt is, I think, borne out by the fact that we have disposed of 9,11,396 maunds in the first four months of the current year at an average of 8 annas per maund. It is true that during the last two years we only sold from 16 to 18 lakhs per annum, but this year our works have to make good the quantity of salt which was formerly supplied by the Bhartpur Sarrs (now closed), and estimated at least at 12 lakhs, so that practically our stocks do not represent more than two years' supply.

There is still a balance of the outturn of 1872-73 left unsold.

The debit balance shown as it stood on 1st April, 1877.

Taking the amount of sales during the past two years, and the probable increased sales owing to closing of the Bhartpur salt works, Mr. Halsey thinks we have now in hand about two years' supply.

Now that the manufacturing account has been worked out in this way, and the accounts from 1869-70 up to 1871-72 have been finally closed, it will be observed that in those three years we made a clear profit of Rs. 5,55,673, equal to Rs. 1,85,227 per annum, and this notwithstanding that 1871-72 was a bad year for

Profits shown for the three years ending 1871-72.

FINANCIAL RESULTS.

manufacture, and that through the neglect of the officer in charge to dispose of the stock in its regular order, the year's account before it was cleared up was debited with no less than Rs. 1,45,545 for interest.

Adjustment of stocks received from the Native Governments.

I have omitted from the above calculation all reference to the stocks we took over from the two Native Governments, although the account will be found at the head of the table, for the sake of making the total receipts tally with those entered in former annual reports. We received from those Governments nominally maunds 19,73,044, but actually only 15,17,214 ; of this 11,10,000 maunds were free of charge, to be replaced if ever the leases of the works were given up by the British Government ; consequently we have to make good to the Native Governments the value of the surplus 4,07,214 maunds ; at 6½ annas per maund equal to Rs. 1,65,430.

We realized by the sales of these stocks Rs. 8,65,661, and consequently after payment of the above debit we have a surplus of Rs. 7,01,106 to replace the stocks with, given as free of charge, should it ever be necessary to do so. The column showing excesses and deficits is necessary to elucidate the other figures. The original estimate of manufacture is arrived at by measurement, but the sales take place by weight ; the consequence is, a difference must result, and it is only when the whole manufacture of a given year is disposed of that we are able to say exactly what the result has been by weight. The balances of stock of the years subsequent to 1871-72 are therefore only estimates. The whole stock not being yet disposed of, the outturn will probably be considerably greater, judging from the actual experience of 1869-70 to 1871-72.

Total receipts and charges from first occupation of the Lake.

It will be seen that our total receipts from the first occupation of the Lake up to the 31st of August amount to Rs. 55,88,127, whilst our charges have amounted to Rs. 55,39,712. So that, notwithstanding the reduction of 11·3 per cent. in the price in 1875-76, and a further reduction of 15·31 per cent. in 1876-77, our sales have been so much increased that we are at length able to show a credit balance of Rs. 48,415.

The result of this increase of sales has been that we have already become liable to the two native states in the sum of Rs. 15,231-15-0 in part payment for the excess quantities of salt received over and above 8¼ lakhs of maunds at Sambhar and 9 lakhs of maunds at Nawa Godha, which were given free under article VIII. of the lease treaties. The whole of the stocks received from the Native Governments have been sold off and the account finally closed. After payment of the abovementioned sum we have a balance of Rs. 1,49,323-1 for which we are answerable whenever our sales exceed the quantities abovementioned, and which, as I have above stated, will be debited against the receipts from the sale of Raj stocks.

Rates of sale at the Lake from 1869-70 to 1876-77 inclusive.

The following statement shows the rates at which salt has been sold at the Lake from the commencement of our occupation up to the end of the financial year. It will be observed that since 1872-73 we have continuously reduced our average price, and I trust we shall be able to see our way before long to still further reduction.

Statement showing the rates at which salt was sold from 1869-70 *to* 1876-77.

Rates.

	4 annas.	5 annas.	6 annas.	6½ annas.	7 annas.	7½ annas	8 annas.	8½ annas.	9 annas.	9½ annas.	10 annas.	10½ annas.	11 annas.	11½ annas.	12 annas.
1870-71 including two months of 1869-70,	...	...	...	...	...	...	...	...	...	...	12,45,892	...	...	...	...
1871-72 ...	...	...	3,011	1,272	32,081	...	3,57,869	...	1,53,002	...	4,48,057	...	47,506	...	77,401
1872-73 ...	...	4,682	...	...	1,886	...	76,199	...	1,77,214	28,878	4,34,667	10,744	2,06,559	1,000	1,38,492
1873-74 ...	1,283	... 80	...	...	...	...	5,263	...	99,183	6,860	6,03,541	39,794	1,37,150	6,929	1,72,133
1874-75 ...	699	946	...	...	...	...	4,316	36,323	90,779	20,835	3,98,668	1,07,755	2,01,937	47,792	60,316
1875-76 ...	...	...	...	...	28,819	1,55,086	1,78,653	2,07,265	4,32,714	80,112	1,26,590	72,400	1,12,420	95,106	45,750
1876-77 ...	...	...	53,511	1,20,523	5,66,042	4,48,600	2,46,872	29,667	23,625	30,205	41,780	63,206	48,595	16,577	11,150
Total ...	1,982	5,628	56,602	1,21,795	6,28,828	6,03,686	8,69,172	2,73,255	9,76,517	1,66,890	32,99,195	2,93,899	7,54,167	1,67,404	5,05,242

Rates.

	12½ annas.	13 annas.	13½ annas.	14 annas.	14½ annas.	15 annas.	15½ annas.	16 annas.	16½ annas.	17 annas.	17½ annas.	18 annas.	Total sales.	Average price per maund.
														Rs. a. p.
1870-71, including two months of 1869-70 ...	...	...	...	...	...	...	...	...	...	...	...	...	12,45,892	0 10 0
1871-72 ...	...	1,175	...	7,318	...	290	...	...	...	...	...	...	11,28,982	0 9 4·08
1872-73 ...	...	1,14,022	446	87,204	...	14,662	...	16,181	190	383	...	...	13,13,409	0 10 8·99
1873-74 ...	7,854	50,796	...	7,099	...	...	...	14,905	...	...	...	...	11,52,870	0 10 7·08
1874-75 ...	39,374	33,803	10,883	3,650	2,600	4,795	...	...	...	...	...	...	10,65,471	0 10 6·85
1875-76 ...	35,420	6,762	3,091	2,465	992	1,180	600	159	...	2,655	2,509	916	15,91,664	0 9 4·14
1876-77 ...	16,541	10,041	11,867	4,280	6,602	12,143	370	297	...	...	...	...	17,62,494	0 7 10·24
Total ...	99,189	2,16,599	26,287	1,12,016	10,194	33,070	970	31,542	190	3,038	2,509	916	92,60,782	0 9— 6·5

In the first of the above statements 1,36,269 maunds of salt given free of charges to the Native Governments is included, and has *pro tanto* increased our charges.

Explanation of increased sales in the past year.

The unprecedented increase in sales during the past year is partly owing to the stoppage of the Bhartpur works, but chiefly, I apprehend, to the reduction in price. This increase is chiefly in the quantity of salt consigned to British territory, and therefore duty paying. There has been a great diminution in the sales of salt consigned to the Rajpútána states. In 1875-76 it amounted to 7,54,423 maunds, and during the past year to only 5,68,803 maunds, of which 2 lakhs of maunds were sent in the direction of Kerowli and Jhánsi, and 3 lakhs of maunds in the direction of Tonk, and the balance to various petty states. The fact is that Bunjárás, who monopolize the carrying trade of Rajpútána, have been more profitably employed in the carriage of grain to the famine-stricken districts of Bombay and Southern India. I have very little doubt, when matters improve in the south, the cheapness of our manufacture will tell in the Rajpútána direction as well as towards British territory.

The past year was a good one for manufacture.

The year under review has been a good one for manufacture on the whole, April, May, and June of 1876 being particularly successful months, and had not the rains set in very early the yield would have been larger, as the salt was made and labour forthcoming to extract it, but the monsoon burst on the 17th June and the manufacture ceased. Owing, however, to the constant cloudy weather and frequent rain during the early part of 1877, although our preparations had been made on a very large scale, we were hardly able to collect any salt until March, 1877, and though we have since then collected an unprecedented quantity, the credit for the increased stock will not be taken until next year. As soon as the officer in charge of the Lake saw that the manufacture in the Lake bed would be delayed, he made every effort to increase the salt-pans round the edge of the Lake. He succeeded in doing this until he raised the number to 728, or 557 more than in any former year, and was thus enabled to secure 1,25,778 maunds of fine white salt early in the season, which otherwise would not have been gathered, and sold at a price greatly above the average.

Reasons given for the slight increase in expenditure.

The expenditure this year shows a slight increase on former years; this arises partly from the stormy weather and high winds in the cold season, the former weakened the brine, and the latter repeatedly destroyed the temporary enclosures. The increase was also in a measure caused by the necessity of raising the rate of wages of certain kinds of labour. When the Government first took over the Lake, it was the only employer of labour, and practically during many months of the year labour had no value, the people had been accustomed to work a certain time at their fields and a certain time at the Lake, the latter being a very disagreeable form of employment. Under the Government the increase of manufacture has largely increased the amount of labour employed, and the opening of the railway has interfered with the labour supply, never at any time over-abundant. The consequence is that the resident labouring population have had their choice of labour, and, I need not add, have preferred to do carriage and ordinary cooly work for the railway and merchants in preference to the Lake works. I trust, however, by the slight rise in pay which some classes have received, and also by other arrangements entered into by the officer in charge of the Lake, we shall not have to make any considerable increase.

The whole business of the lake, however, has increased out of all proportion to what it was, and I am now preparing a revised establishment for the sanction of Government. The following figures will show the change going on in the form of labour, a change very desirable, and one, if it is possible to carry to a still further extent, which will make us very nearly independent of manual labour :—

Revision of the establishment of the Lake rendered necessary in consequence of increased work.

Labour employed.

	Labourers.	Carts.	Bullocks.
In 1875-76	97,965	7,434	18,804
In 1876-77	60,816	11,798	19,661

The plantations of trees to eventually supply stakes for the Lake works have not been as successful as could have been wished. I inspected them all last cold weather, and it was evident that many were on quite unsuitable soil. I apprehend that a very large proportion will never come to anything, and I have ordered the most hopeless to be abandoned and more suitable land taken up for the purpose.

I have great pleasure in bringing to notice the excellent work done by all the officers of this division. They have not only, with exactly the same staff, increased the works enormously, but they have undertaken and successfully carried out the new system of through trading, and, as the result of the manufacturing season which closed on the 31st July proves, have manufactured nearly double the amount of salt ever manufactured before.

Notice of the excellent work done by all the officers stationed at the Lake.

25. The quantity of salt sold at the Mandi salt mines during the past four years has been as follows:—

MANDI SALT MINES. Sales.

Year.	For export to British territory.	For sale in Native States.	Total.
	Maunds.	Maunds.	Maunds.
1873-74	97,926	36,055	1,33,981
1874-75	1,03,823	38,491	1,42,314
1875-76	88,220	42,111	1,30,331
1876-77	88,354	44,256	1,32,610

It will be seen that the sales have slightly increased both for export to British territory as well as for native states compared with 1875-76, and the year would undoubtedly have closed with a large increase, there having been over 10,000 maunds more salt sold during the first nine months than in the same period of the preceding year, owing chiefly to the reaction of the causes which unfavourably affected the trade of 1875-76 ; but during the last quarter of the year under review several very heavy landslips occurred at Guma completely filling up that quarry for the time being, in consequence of which the sales, especially for British territory, fell off greatly; and but for the supply of salt available at Drang there must have been a large decrease on the total sales for 1876-77.

Increase in sales during 1876-77.

As regards the sales for export to British territory there was a decrease for all districts except Kulu, which on the closing of the

Exports to British territory.

Guma quarry was, from its position, able to obtain its supplies from Drang. In Hoshiarpur and Kangra, which are supplied solely from the Guma quarry, there was a falling off. It is doubtful whether the quantity of salt taken to Simla has ever been correctly registered. It is certain that in previous years we have detected Simla traders misstating the destination of their despatches, and have had them punished. Every care is taken to prevent this fraud.

All the native states except Chamba obtain their supplies of Mandi salt almost entirely from the Drang quarry, so that the landslips at Guma did not affect sales in their direction. Chamba, however, is supplied from Guma, and in the quantity of salt exported to that station there was a falling off.

Failure of supply from the Guma mine.

The condition of the Guma quarry seems to become more precarious every year, and the facilities for extracting the salt more limited. None of the *débris* brought down into the quarry by the landslips previously referred to had up to the close of the year been removed for want of labourers, who used to be sent in large numbers in former years to clear out the quarries when necessary.

Realizations and charges.

The following tables show the proceeds of the sales, and how they were divided between the Raja and the British Government, also the charges incurred by this Department. The latter, it will be observed, have very slightly increased, owing to the Inspector having become entitled to higher salary in May, 1876, and to the payment of travelling allowance to a Sub-Inspector transferred to Mandi :—

Realizations.

Year.	Total amount paid to Raja for salt at Re. 1-4-0 per maund.	Due to British Government.	Due to Raja.
	Rs. a. p.	Rs. a. p.	Rs. a. p.
1873-74	1,67,476 4 0	61,203 12 0	1,06,272 8 0
1874-75	1,77,892.12 0	64,889 4 0	1,13,003 8 0
1875-76	1,62,913 4 0	55,137 6 0	1,07,775 14 0
1876-77	1,65,763 0 0	55,221 8 0	1,10,541 8 0

Charges.

Year.	Establishment.	Contingencies	Total.
	Rs.	Rs.	Rs.
1873-74	7,532	515	8,047
1874-75	5,375	469	5,844
1875-76	5,175	396	5,571
1876-77	5,317	440	5,757

THE TWO GREAT SOURCES OF REVENUE.

SALT.

Quantity paying duty and proportion contributed by each kind for the past thirteen years.

26. The following table shows at a glance the visible salt supply of Northern India for the past thirteen years. In Northern India I have included the Panjáb, North-Western Provinces, Oudh, and the Central Provinces; in fact such portions of Northern India as are gauged by the Customs barrier.

Apparent uniformity of supply from Rájpútána States noted.

The first and most remarkable observation is the apparent uniformity of the supply from the Rájpútána States, and this although the Pachbhudra supply has been almost entirely supplanted in the Central Provinces by the Baragara salts. Comparing the average

Total visible salt supply of Northern India.

			1864-65.	1865-66.	1866-67.	1867-68.	1868-69.	1869-70.	1870-71.	1871-72.	1872-73.	1873-74.	1874-75.	1875-76.	1876-77.	Total.	Average.	Average first 6 years.	Average last 7 years.	Increase.	Decrease.
			Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.
INDIA.	FROM RAJPUTANA.	Bharpur	10,47,762	11,97,756	12,24,309	10,61,793	11,70,552	11,28,477	10,59,913	10,47,247	12,04,379	9,76,330	10,92,181	12,27,715	9,85,487	1,45,41,849	11,18,604	11,58,198	10,84,748	...	73,385
		Sambhar	4,56,350	5,51,966	6,52,986	6,80,166	5,79,426	6,84,279	6,11,588	6,58,660	6,50,493	6,52,779	6,75,716	7,94,839	7,97,140	84,79,788	6,52,268	5,72,093	7,30,168	1,47,071	...
		Didwana	3,16,693	3,28,190	3,04,987	3,03,406	2,93,630	3,28,396	3,76,191	3,10,079	3,31,459	3,31,014	3,04,394	2,91,045	2,39,460	40,54,883	3,12,683	3,15,550	3,11,940	...	1,610
		Pachbadra	2,34,940	2,62,294	2,69,414	2,48,514	1,67,805	49,573	96,466	1,26,930	1,18,300	1,05,163	61,532	67,858	51,578	18,60,865	1,43,128	2,05,313	89,778	...	1,15,598
		Total Rajputana ...	20,37,644	23,40,206	25,42,696	23,13,879	22,10,413	21,90,724	21,44,108	21,42,916	23,04,631	20,65,285	21,33,713	23,81,455	20,73,665	2,89,47,135	22,26,703	22,50,157	22,06,634	...	43,593
	OTHER SOURCES.	Sultanpur	6,01,606	5,71,968	7,82,854	7,31,512	7,13,995	6,28,195	6,88,100	5,58,889	5,55,078	7,13,951	7,27,164	6,29,886	7,89,077	86,26,403	6,64,339	6,70,795	6,58,806	...	11,987
		Salambha	91,251	89,747	1,19,845	2,09,608	2,89,620	3,79,753	3,15,181	1,65,341	1,39,077	1,04,519	66,127	1,34,573	1,45,639	21,50,670	1,65,436	1,95,536	1,39,921	...	59,615
		Punjab mines	17,34,913	15,12,819	11,84,807	11,74,237	15,50,939	14,68,007	12,78,150	12,71,775	13,54,609	13,16,173	15,31,598	12,21,944	12,70,5-4	1,61,09,645	12,62,280	13,18,503	12,99,053	81,300	...
		Bombay { Kokan	18,553	2,53,706	2,66,173	4,44,151	6,43,595	8,03,377	7,56,937	7,63,973	7,10,936	7,32,022	7,95,150	7,80,180	8,25,529	79,81,379	(a) 7,37,195	(b) 6,29,339	8,97,488	6,66,143	...
		Baragara	...	1,776	7,082	8,194	8,786	7,841	36,584	82,899	1,40,429	1,89,455	2,69,789	2,72,942	3,26,154	13,31,937	1,92,454	4,926	1,86,851	1,81,915	...
		Madras or Bauwar	...	1,07,217	1,94,711	1,99,023	1,29,632	1,03,396	23,030	1,02,116	64,650	95,352	Not known.	...	...	11,67,226	(c) 1,23,025	1,46,376	90,937	...	52,559
		Saltpetre salt	48,793	30,331	21,962	14,106	14,169	17,269	19,868	19,993	23,003	49,165	34,455	34,097	35,077	3,52,867	37,214	34,436	30,894	6,458	...
		Other salt	36,207	49,226	25,509	13,951	18,014	11,955	27,718	17,041	19,578	11,476	11,170	7,048	12,418	2,51,106	19,316	25,977	15,329	...	6,657
		Total Other Sources ...	19,21,323	22,87,185	26,14,954	27,91,191	30,67,280	34,04,293	31,03,572	29,82,824	30,29,072	32,63,353	32,38,453	30,70,970	33,76,408	3,80,84,953	30,90,059	29,13,848	33,19,220	4,60,022	...
		Total India ...	39,58,967	45,77,391	51,57,650	50,04,770	52,77,693	55,69,017	52,46,680	51,25,740	53,33,703	53,28,638	53,62,166	54,52,425	54,50,073	6,70,32,088	53,16,762	51,64,005	55,25,854	4,61,519	...
	FOREIGN.	Liverpool and other foreign salt ...	55,95,440	49,79,942	51,71,801	48,22,870	78,56,597	82,20,046	63,94,536	78,30,535	71,19,944	70,31,300	82,81,924	79,98,140	81,94,814	9,14,56,783	70,37,445	64,41,066	75,46,627	11,07,561	...
		Grand Total ...	95,54,407	95,57,333	1,03,29,451	1,18,27,640	130,99,290	1,37,89,063	1,16,41,216	1,29,46,275	1,24,53,647	1,23,60,438	1,36,44,090	1,34,50,565	1,36,44,887	15,85,18,871	1,23,54,187	4,16,05,071	1,30,74,171	14,69,080	...

(a) Omitting years 1864-65, 1865-66, 1866-67.
(b) Ditto ditto.
(c) For nine years only.

of the first six years with that of the last seven, the same remark holds good. If we take, however, the other indigenous sources of supply for Northern India, we find the average of the last seven years far in excess of that of the first six years. This excess is accounted for partly by the increased sale of rock salt from the mines, and partly by the increase of Bombay salts, which have only had the advantage of the railway since 1871-72. Finally, it will be observed that the average sale of the last seven years of Liverpool and other foreign salts has also been far in excess of the average of the first six years. I am not sufficiently acquainted with the salt supply and consumption of Bengal to be able to assign any cause for this increase, and I only mention it to show that apparently the increase in the salt supply is universal.

Increased sales of Liverpool and other foreign salts.

As regards the increased supply from the Rájpútána and other sources in Northern India, it appears to me the cause must lie in one of three directions:—

Probable causes for increased supply in Northern India.

(*a*) Increased area of consumption.
(*b*) Increased population.
(*c*) Reduction in price.

First.—It is impossible to show an increased area for the consumption of the salts mentioned in the table. Liverpool and other foreign salts still hold the eastern frontier of the tract of country the supply of which is under consideration, and in so far as the introduction of the Bombay salts to the Central Provinces has been augmented by the Great Indian Peninsula Railway, it means only an additional supply to the area formerly provided for by the salts above-mentioned; the area has not increased, although the supply has.

Increased area of consumption.

Secondly.—It is difficult to say how far increase to population has affected the question. Certainly, from this point of view, I know of no cause affecting the progress of the population during the past seven years which was not equally in force during the first six years of the period under review. The increase in the supply is equivalent to nearly 3·75 per cent., but until another census is taken it will be impossible to arrive at any comparative data.

Increased population.

Thirdly.—In the matter of reduction of price, however, we have very firm ground to go upon. The following statement shows how the price of all salts has fallen during the last four years:—

Reduction in price.

Prices of salt in the Cawnpore market during the past four years.

Description of salt.	1874.	1875.	1876.	1877.
	Per md.	Per md.	Per md.	Per md.
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Sámbhar	5 11 6	4 12 11	4 8 8	4 5 2
Lahori	4 15 2	4 14 8	4 14 1	4 13 6
Balamba	4 11 5	4 4 4	4 3 7	4 4 0
Sultánpuri	4 8 2	4 2 2	3 15 1	4 2 1
Salamba	4 7 3	4 3 0	3 15 11	4 3 0

In preparing the statement I have selected the Cawnpore market rates to quote from, because Cawnpore is a general depôt for all kinds of salts, and in all other markets in Northern India, though it would be possible perhaps to buy all kinds of salt, still only one kind of salt would be in general use, and the prices of all other kinds fancy ones. From the statement it will be seen we have a mean fall in rates of 9 annas 9 pie per maund, equivalent to 13 per cent. This appears to me very good ground for presuming that the consumption of duty-paid salt is increasing, and that this increase is mainly due to the reduction in price.

I may add with reference to the Bombay salts that at Jubbulpore in 1871 the price of Pachbhudra salts was five seers per rupee, and that the price of Baragara salt, which has now entirely supplanted it, is eight seers per rupee, equivalent to a reduction of 60 per cent.

SUGAR.

Amount of trade for the past four years.

27. The actual sugar trade of the four years is given below :—

	Refined.	Unrefined.	Total.
	Mds.	Mds.	Mds.
1873 74	10,31,273	14,52,329	24,83,602
1874-75	9,08,849	12,66,149	21,74,998
1875-76	11,3[illegible],572	15,13,273	26,43,845
1876-77	10,35,303	16,06,174	26,41,477

Of the total, 9,20,089 maunds, or rather more than one-third, was consigned to its destination by the Rájpútána State Railway, and 1,73,137 maunds finds its way by the Great Indian Peninsula Railway into Central India.

Bombay imports of sugar by sea.

The Bombay imports of sugar by sea during the four years above referred to were as follows :—

In 1873-74.	1874-75.	1875-76.	1876-77.
Mds.	*Mds.*	*Mds.*	*Mds.*
5,57,256	5,20,424	8,21,522	3,32,929

Reasons why Bombay ought to be supplied from Northern India, and not from foreign countries.

These imports were chiefly from the Mauritius, China, and the Straits. When we consider that the whole of Northern India is capable of producing sugar, has railway communication direct with Bombay, that all imported sugar pays import duty at the rate of 5 per cent. *ad valorem* at Bombay, that sugar consigned from Northern India to the Bombay Presidency is exempt from the Inland Customs duty, and that the producer is, in comparison with the places of production above referred to, in close proximity to the consumer, it would appear that Bombay ought to be supplied from Northern India, and not from foreign countries.

I find that the average price of all sugars imported by sea into Bombay from 1874-75 to 1876-77 was Rs. 10-9-9 per maund; this, however, is as near as possible the price of native refined sugar at Cawnpore (the central depôt of the North-West Provinces), and therefore it would appear that the difficulty is not primarily caused by the freight charge, but by the expenses of cultivation and manufacture. The question therefore remains, whether by reduction of rent or water rate charges, it would be possible to so lower the price at the place of production as to enable the produce of the country to compete with sea-borne sugars.

PENAL ACTION OF THE DEPARTMENT.

PERSONS.

28. The number of persons arrested for breach of the Customs laws, and the manner they were dealt with, are shown in the following table:—

Number of persons arrested, and how dealt with.

Year.	Number arrested.	Released by the Department.	Sent up for trial.	Acquitted	Convicted.	Percentage of convictions.
1873-74	6,660	3,655	3,003	150	2,853	95·0
1874-75	4,030	2,142	1,888	88	1,800	95·30
1875-76	(a) 6 625	4,220	2,401	149	2,252	93·7
1876-77	(b) 6,014	3,117	(c) 2,881	136	(d) 2,692	95·1

Details by divisions for the past two years will be found in Appendix V. appended to this report.

Explanation of fewer arrests and of a greater number of committals than in the previous year.

The number of persons arrested has fallen off compared with 1875-76. This is entirely due to the measures taken to prevent petty smuggling in the Saugor division. Prior to the introduction of the Inland Customs Rules of 1876 (Government of India Notification No. 156 of the 30th of June, 1876, in the Department of Revenue, Agriculture, and Commerce) one seer of salt could be imported free of duty, and under cloak of this permission many persons in the Saugor division brought more than one seer, and when detected were committed for trial. Since the introduction of the Inland Customs Rules of 1876 the quantity which may be imported free of duty has been reduced to four chattaks, while prosecutions continue not to be made unless more than one seer of salt is seized, except in the case of repeating offenders. The number of persons released by the Department is fewer, and the number sent up for trial more, than in 1875-76. Formerly smugglers seized with less than five seers of salt were released by the Department on payment of double duty, or confiscation of the salt, if payment of double duty was refused. Since the introduction of the Inland Customs Rules of 1876 the quantity above which prosecutions are made has been reduced from five seers to one seer.

Percentage of convictions.

The percentage of convictions in the number of persons sent up for trial has risen from 93·79 to 95·19, and may be accepted as testimony of the extreme care which is taken by the officers of the Department not to prosecute if there is any doubt of the guilt of the person apprehended.

Number of persons released by Department and punished by the Courts.

The two following tables give the details of the release by the Department and of the punishment inflicted by the magisterial courts on the persons prosecuted and convicted for the past four years:—

Details of release.

Year.	On payment of single duty.	On payment of double duty, or in default confiscation of salt.	For possessing less than one seer.	Infirm persons and children.	On proof of ignorance or inadvertence.	For want of proof.	Total.
1873-74	1,113	1,906	47	235	44	310	3,655
1874-75	4	1,848	24	63	14	189	2,142
1875-76	4	3,850	118	85	42	121	4.220
1876-77	24	2,218	514	110	85	166	3,117

(a) Four persons died.
(b) Sixteen pending departmental examination.
(c) Fifty-three pending cases.
(d) Result of punishment of ten cases not known.

Punishments inflicted by criminal courts.

Year.	Number imprisoned in default of payment of fine.	Average period of imprisonment.	Number paid fine.	Average amount of fine.
		M. d.		
1873-74...	967	1 27·83	1,886	10·74
1874-75...	715	1 15·98	1,084	12·3
1875-76...	971	1 22·91	1,286	10·68
1876-77...	1,072	1 21·93	1,610	9·36

The punishments awarded by Magistrates are generally lighter than in any of the four preceding years, but the Collectors of Customs concur in thinking them on the whole adequate to the offences committed, and I agree with them.

GOODS.

Quantity that was confiscated and paid double duty.

29. The following table shows the quantity of salt and sugar confiscated, and the quantity subjected to double duty as a mitigation of the penalty of confiscation:—

Year.	Confiscation.						Total value of confiscation.	Double Duty.						Total of extra duty so levied.
	Salt.			*Sugar.*				*Salt.*			*Sugar.*			
	Cases.	Quantity.	Value, including duty.	Cases.	Quantity.	Value.		Cases.	Quantity.	Amount of extra duty so levied.	Cases.	Quantity.	Amount of extra duty so levied.	
	No.	Mds.	Rs.	No.	Mds.	Rs.	Rs.	No.	Mds.	Rs.	No.	Mds.	Rs.	Rs.
1873-74 ...	2,162	3,540	16,781	23	121	462	17,243	780	1,322	7,726	707	1,815	1,834	9,560
1874-75 ...	1,583	2,574	11,576	26	41	226	11,802	584	638	3,831	826	2,337	2,574	6,405
1875-76 ...	1,841	3,314	14,315	42	109	737	15,052	642	784	2,326	1,103	1,948	1,817	4,143
1876-77 ...	1,741	3,053	11,221	182	95	504	11,725	502	554	1,800·5	1,653	2,614	2,325	4,125·5

The value of the salt and sugar confiscated and the amount of double duty levied as a mitigated penalty are less than in 1875-76. During the year Collectors of Inland Customs disposed of 2,070 cases of confiscation and double duty under clause 3 of section 14 of Act VIII. of 1875, and 1,986 cases were referred to Revenue Commissioners under clause 2 of the same section. Of these latter the recommendations were confirmed in 1,982 cases, modified in three cases, and only in one case was the recommendation disapproved.

SMUGGLING.

PUNJAB MINES.

Not so prevalent as in previous year.

30. The Collector of the Panjab Mines Division reports that smuggling has not been so prevalent in his division during 1876-77 as in previous years, but that attempts are still most frequent in the Haji Shah subdivision. During the year the police effected 42 seizures, aggregating 87 prisoners and 118 maunds of Kohat salt, beyond the northern extremity of the Inland Customs line. Of the 42 cases, 24 were seizures of salt discovered in houses which were being searched in connection with other charges against the

PENAL ACTION OF THE DEPARTMENT.

householders. This goes to prove that Kohat salt is largely consumed beyond the Inland Customs line. In the Mooltan division there is little or no smuggling. In the Hissar division smuggling has much diminished during the past year. During the year some Cabuli merchants in two or three instances attempted to smuggle rather large quantities of salt across the line as dried fruit, but their intention having got wind, the Customs establishment was on the alert and the attempts were successfully frustrated, the salt and the camels carrying it having been seized, together with the owners. In the Delhi division smuggling has been kept well in check, and the Collector ascribes this chiefly to the operation of Government Notification No. 344 of the 14th December, 1876, in the Department of Revenue, Agriculture, and Commerce, which places the movement of salt not covered by *rawanna* under the absolute control of the Inland Customs Department within that portion of British territory which lies outside the Customs zone in the Hissar, Delhi, Agra, Jhánsi, and Saugor divisions. In the Agra division smuggling has not increased. The Collector reports an attempt by Cabul merchants similar to that described in the Hissar division, which was equally successfully frustrated, and future attempts discouraged by the seizure of the salt and camels, and the prosecution and conviction of the owners, 17 in number. In the Jhánsi division there has been a decrease both in the attempts to smuggle as well as in the quantity of smuggled salt seized. The Inland Customs line in the Jhánsi division seems dangerously close to the territory of native states within which depôts have always existed for the sale of salt intended to be run by smugglers across the line. In Saugor there has been a marked decrease in smuggling, caused (1) by the introduction of the Inland Customs Rules of 1876, which reduced the quantity allowed to be imported free of duty from one seer to four chattaks; and (2) by the promulgation of Notification No. 344 of the 14th December, 1876, alluded to in the remarks on smuggling in the Delhi division. The effect in the Saugor division of the notification has been to break up the marts resorted to by smugglers above line, and the Collector is of opinion that it has contributed to put down smuggling more effectually this year than if the strength of the line establishment had been doubled. In the Hoshangabad division of the Inland Customs line smuggling is particularly non-existent. There the price below line of duty-paid salt imported by railway from Bombay is nearly throughout the division little higher than the price across the Narbada, in Bhopal, of Pachbhadra salt, which latter there is consequently little or no inducement to smuggle over the Inland Customs line.

MOOLTAN.
Little or no smuggling.

HISSAR.
Smuggling has much diminished.

DELHI.
Smuggling has been kept well in check.

AGRA.
Smuggling has not increased.

JHÁNSI.
There has been a decrease in smuggling.

SAUGOR.
A marked decrease.

HOSHANGABAD.
No smuggling.

The following table gives statistics of head-load smuggling and seizures, and shows that during 1876-77 not only have attempts to run head-loads of salt across the line diminished, but that the number of instances in which these attempts were successful has also lessened:—

Number of head-loads and number of smugglers seized.

Year.	Number of head-loads.	Number of head-load salt smugglers seized.	Percentage.
1873-74	6,765	3,271	48·35
1874-75	4,266	2,140	50·16
1875-76	4,546	2,256	49·63
1876-77	3,570	1,977	55·38

Names of officers who deserve special mention.

31. The following officers deserve special mention:—

The Deputy Commissioner.—Mr. R. M. Adam, Deputy Commissioner, was absent on special duty during the entire year.

The Collectors and Assistant Commissioners.—Messrs. R. J. Whitten, W. Synnott, A. R. Shaw, H. F. S. Warth, G. A. Bradford, W. T. Lyon, and G. H. Hickie.

Patrols.—Messrs. T. L. Barlow, J. G. Clarkson, C. J. Hickie, R. W. McMullen, E. W. Cleveland, C. M. Smith, W. Foster, W. Kingston, Mir Másum Ali, Kali Naráyan Rai, W. N. Chill, D. Reid, W. C. Howard, J. W. Jones, A. F. Ashton, W. W. Green, J. J. Durham, C. A. Weldon, W. S. Morley, H. A. Tregear, and J. Bolster.

Assistant Patrols.—Messrs. W. S. Braybrooke, C. H. Angus, W. Siddons, W. F. R. Cockell, T. L. Barrow, T. T. Robyns, and G. F. Taylor.

Crime in the force.

32. The following is a statement of crime in the force during 1876-77:—

	Conniving with smugglers.	Smuggling.	Causing hurt.	Assault or use of criminal force.	Affray.	Theft.	False complaint.	Kidnapping.	Keeping stolen property.	Total.
Punjáb mines ...	...	...	...	...	...	1	...	...	...	1
Mooltan ...	...	...	...	1	...	1	1	1	...	4
Hissar ...	1	...	...	...	...	1	...	...	...	2
Delhi	...	...	...	...	...	1	...	...	...	1
Agra	...	1	...	...	1	...	...	...	...	2
Jhánsi... ...	1	1	...	...	...	4	...	...	...	6
Saugor ...	...	...	...	4	...	...	...	...	...	4
Hoshangabad ...	...	...	...	1	...	1	...	...	1	3
Internal Branch.										
N.-W. Provinces & Oudh.	...	...	2	3	1	...	...	...	...	6
Total ...	2	2	2	9	2	9	1	1	1	29

In the cases of connivance with smugglers, causing hurt, use of criminal force, false complaint, and kidnapping heavy punishments were inflicted.

33. The following table shows the casualties in the establishment:— Casualties.

	Collectors and Assistant Commissioners.	Patrols and Inspectors.	Assistant Patrols.	Sub-Assistant Patrols and Sub-Inspectors.	Kotgashts.	Jemadars.	Peons.	Clerks.	Mohurrirs.	Servants.	Medical establishments.	Total.	Percentage of each kind of casualty on total establishment.
Sanctioned strength on 1st April, 1876...	12	65	51	131	190	757	9,114	56	732	146	20	11,274	
During the year 1876-77.													
Died	...	...	...	2	3	9	96	1	2	2	...	115	1·02
Dismissed ...	...	...	...	3	5	11	251	1	3	2	...	276	2·45
Deserted when on duty	...	...	...	...	1	..	29	...	...	...	...	30	0·27
Failed to rejoin from leave	...	...	...	...	...	7	349	1	1	2	...	360	3·19
Resigned ...	...	...	...	...	1	4	90	...	...	1	...	96	0·85
Removed as unfit ...	...	...	...	1	...	1	20	...	...	1	...	23	0·2
Brought under reduction	1	...	...	...	...	11	66	1	3	...	...	82	0·73
Total Casualties ...	1	...	...	6	10	43	901	4	9	8	...	982	
Percentage on Casualties	8·33	...	...	4·58	5·26	5·68	9·89	7·14	1 23	5·47	...	8·71	

The health of the force during the year has been good, and their conduct satisfactory.

W. S. HALSEY,

Offg. Commr., Inland Customs.

No. I.

Return of Strength, Realizations, Extent of Line, &c., of the Department of Inland Customs at the close of 1875-76 *and* 1876-77.

Division.		1875-76.						1876-77.						Remarks.
		Number of Officers.	Number of men.	Miles of line.	Quantity of salt taxed.	Quantity of sugar taxed.	Gross realizations.	Number of Officers.	Number of men.	Miles of line.	Quantity of salt taxed.	Quantity of sugar taxed.	Gross realizations.	
					Mds.	Mds.	Rs.				Mds.	Mds.	Rs.	
Commissioner's Office		3	31	...	...	...	...	3	31	...	...	...	...	
Panjáb — Mines ...	Kohat	6	198	...	4,17,128	...	86,362	6	198	...	4,23,240	...	88,629	
	Panjáb	22	838	...	12,05,281	...	36 91,705	22	838	...	12,79,859	...	39,19,997	
	Mandi	3	25	...	88,220	...	55,137	3	25	...	88,354	...	55,222	
	Total ...	31	1,061	...	17,10,629	...	38,33,204	31	1,061	...	17,90,453	...	40,63,848	
Panjáb — Line ...	Indus (Panjáb mines) ...	5	237	133	...	...	...	5	237	133	...	...	...	
	Sutlej (Mooltan division)	24	866	434	...	3,41,968	2,01,120	24	866	434	...	3,60,601	2,02,018	
	Hissar	21	1,432	187	3,44,422	4,05,691	12,96,995	21	1,432	187	2,72,190	3,:8,582	10,17,620	
	Delhi	18	1,187	93½	9,97,821	8,92,475	35,82,729	18	1,187	93½	11,12,421	8,29,493	38,65,952	
	Total ...	68	3,722	847½	13,42,243	16,40,134	50,80,844	68	3,722	847½	13,84,611	15,38,676	50,85,590	
Total Line and Mines ...		99	4,783	847½	30,52,872	16,40,134	89,14,048	99	4,783	847½	31,75,064	15,38,676	91,49,438	
N.-W. P. — Line ...	Agra	27	1,430	163	16,86,658	7,30,149	55,76,175	27	1,430	163	16,83,868	8,38,803	56,25,424	
	Jhánsi	23	1,615	187	29,976	74,759	1,29,097	23	1,615	187	32,598	71,759	1,36,609	
	Total ...	50	3,045	350	17,16,634	8,04,908	57,05,272	50	3,045	350	17,16,466	9,10,562	57,62,033	
C. Provinces. — Line ...	Saugor	19	888	147	62,922	21,583	2,04,641	19	888	147	41,337	27,418	1,45,213	
	Hoshangabád ...	16	565	2 16½	10,53,524	1,69,691	7,51,638	15	495	216½	11,50,659	1,72,625	7,79,732	
	Total ...	35	1,453	363½	11,16,446	1,91,274	9,56,279	34	1,383	363½	11,91,996	2 00,043	9,24,945	
Total Line ...		153	8,220	1,561	41.75,323	26,36,316	1,17,42,395	152	8,150	1,561	42,93,073	26,49,281	1,17,72,568	
Internal Branch ...	N.-W. Provinces ...	45	1,256	...	30,160	...	1,36,688	45	1,257	...	32,024	...	1,29,559	
	Oudh	19	322	...	3,901	...	14,582	18	310	...	2,962	...	11,356	
	Total ...	64	1,578	...	34.061	...	1,5 ,270	63	1,567	...	34,986	...	1,40,915	
Sambhar Lake		16	312	51	...	...	9,30,599	16	312	51	...	...	9.86,268	
Total ...		267	11,202	1,612	59,20,013	26,36,316	1,66,57,468	265	11,121	1,612	61,18,512	26,49,281	1,69,63,599	

STATEMENT I.

STATEMENT II. No.

Comparative Return of the Receipts and Charges of the

PAN

		Central Office.		Kohat.		Pánjab Mines Division.		Mandi.		Total Mines.	
		1875-76.	1876-77.	1875-76.	1876-77.	1875-76.	1876-77.	1875-76.	1876-77.	1875-76.	1876-77.
RECEIPTS.											
SALT	Quantity	...	...	4,17,128	4,22,240	12,05,281	12,79,859	88,220	88,354	17,10,629	17,90,453
	Duty	...	...	86,362	88,629	36,15,844	38,39,577	55,137	55,222	37,57,343	39,83,428
SUGAR. Refined	Quantity	...	...	...	...	...	...	...	...	...	...
	Duty	...	...	...	...	...	...	...	...	...	...
SUGAR. Unrefined	Quantity	...	...	...	...	...	...	...	...	...	...
	Duty	...	...	...	...	...	...	...	...	...	...
SUGAR. Total	Quantity	...	...	...	...	...	...	...	...	...	...
	Duty	...	...	...	...	...	...	...	...	...	...
MISCELLANEOUS. Sale of Government Salt, &c.	Quantity	...	...	...	...	12,05,281	12,79,859	...	...	12,05,281	12,79,859
	Price	...	...	...	...	75,330	79,991	...	...	75,330	79,991
MISCELLANEOUS. Other items, fines, forfeitures, &c.		...	...	...	...	531	429	...	...	531	429
Total		...	...	...	...	75,861	80,420	...	...	75,861	80,420
GRAND TOTAL		...	...	86,362	88,629	36,91,705	39,19,997	55,137	55,222	38,33,204	40,63,848
CHARGES.											
FIXED.	Commissioner of Inland Customs	28,064	29,371	...	...	...	...	...	...	...	...
	Deputy Commissioner of Inland Customs.	12,634	13,234	...	...	...	...	...	...	...	...
	Personal Assistant to Commissioner of Inland Customs.	9,810	8,400	...	...	...	...	...	...	...	...
	Collectors	...	...	...	...	7,816	5,115	...	...	7,816	5,115
	Assistant Commissioners	...	...	...	...	...	...	...	...	...	...
	Establishment.										
	Clerks	21,328	21,775	...	...	6,324	6,788	...	...	6,324	6,788
	Servants and guards	1,047	1,001	...	...	1,088	1,015	...	...	1,088	1,015
	Preventive.										
	Patrols and Assistants	...	...	...	...	22,552	23,270	2,375	2,900	24,927	26,170
	Sub-Assistant Patrols, Kotgashts and Jemadars.	...	...	...	...	12,025	12,478	1,318	834	13,343	13,312
	Servants and guards	...	...	28,961	27,074	58,245	57,805	1,482	1,583	88,688	86,462
	Medical establishment	...	...	...	...	1,637	1,635	...	...	1,637	1,635
	Temporary establishment	...	...	...	...	...	...	...	...	...	...
Total		72,883	73,781	28,961	27,074	1,09,687	1,08,106	5,175	5,317	1,43,823	1,40,497
TRAVELLING AND OTHER CHARGES.											
CONTINGENT CHARGES.	Travelling allowances	3691	4,685	...	...	1,818	1,420	...	38	1,818	1,458
	Conveyance of tents	189	768	...	...	216	337	...	...	216	337
	House rent and horse allowance,	...	...	...	...	...	70	360	360	360	430
	Hot weather servants	135	122	...	...	143	121	...	...	143	121
	Printing charges ...	870	863	...	...	...	...	...	...	...	...
	Service postage ...	794	830	...	...	135	140	11	12	146	152
	Stationery charges ...	112	54	...	...	727	696	25	28	752	724
	Excavations and manufacture ...	...	...	...	...	55,388	51,896	...	...	55,388	51,896
	Rewards, half fine, &c.	...	...	...	...	...	140	...	...	...	140
	Miscellaneous ...	465	(a.) 1,644	...	...	13,692	12,561	...	2	13,692	12,563
	Petty construction and repairs...	...	...	...	...	15,122	7,549	...	...	15,122	7,549
	Treaty payments ...	...	...	...	...		...	...	...	...	...
Total		6,256	8,966	...	...	87,241	74,930	396	440	87,637	75,370
GRAND TOTAL		79139	82,747	28,961	27,074	1,96,928	1,83,036	5,571	5,757	2,31,460	2,15,867
Net receipts		...	...	57,401	61,555	34,94,777	37,36,961	49,566	49,465	36,01,744	38,47,981
Percentage of charges ...		0·47	0·49	33·5	30·55	5·33	4·67	10·09	10 43	6·03	5·31

(a.) Inclusive of Rs. 897 cost of new tents.
(b.) Inclusive of Rs. 8,658 on

Inland Customs Department for the year 1876-77.

JAB.

Indus (Panjab mines division).		Sutlej (Mooltan).		Hissar.		Delhi.		Total.	
1875-76.	1876-77.	1875-76.	1876-77.	1875-76.	1876-77.	1875-76.	1876-77.	1875-76.	1876-77.
...	...	...	...	3,44,422	2,72,190	9,97,821	11,12,421	13,42,243	13,84,611
...	...	...	...	10,33,267	8,16,572	29,93,462	33,37,265	40,26,729	41,53,837
...	...	1,16,306	1,06,664	1,75,855	1,10,969	3,28,642	2,57,798	6,20,803	4,75,431
...	...	1,16,317	1,06,667	1,75,855	1,10,969	3,28,642	4,57,799	6,20,814	4,75,435
...	...	2,25,662	2,53,937	2,29,836	2,37,613	5,63,833	5,71,695	10,19,331	10,63,245
...	...	84,632	95,229	86,189	89.106	2,11,438	2,14,387	3,82,259	3,98,722
...	...	3,41,968	3,60,601	4,05,691	3,48,582	8,92,475	8,29,493	16,40,134	15,38,676
...	...	2,00,949	2,01,896	2,62,044	2,00,075	5,40,080	4,72,186	10,03,073	8,74,157
...	...	...	...	...	...	6,19,645	7,31,627	6,19,645	7,31,627
...	...	...	...	...	...	48,573	55,517	48,573	55,517
...	...	171	122	1,684	973	614	984	2,469	2,079
...	...	171	122	1,684	973	49,187	56,501	51,042	57,596
...	...	2,01,120	2,02,018	12,96,995	10,17,620	35,82,729	38,65,952	50,80,844	50,85,590
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	9,276	8,400	10,300	7,172	9,600	7,750	29,176	23,322
...	...	...	...	...	...	...	...	...	...
...	...	4,232	4,321	5,148	4,901	5,770	6,053	15,150	15,275
...	...	747	741	638	695	833	725	2,218	2,161
11,413	13,342	27,863	27,803	32,880	31,118	32,329	36,315	1,04,485	1,08,578
2,848	2,872	18,690	18,169	16,458	15,697	10,860	10,653	48,856	47,391
17,033	16,660	56,620	57,434	1,01.712	1,02,735	87,548	85,770	2,62,913	2,62,599
...	...	1,100	1,445	72	72	...	...	1,172	1,517
...	...	...	...	...	...	...	...	...	...
31,294	32,874	1,18,528	1,18,313	1,67,208	1,62,390	1,46,940	1,47,266	4,63,970	4,60,843
100	93	1,551	1,607	384	765	816	795	2,851	3,266
...	...	259	236	61	72	84	75	404	383
...	...	431	267	116	120	681	634	1,228	1,021
...	...	161	138	75	72	86	68	322	278
...	...	...	...	...	...	199	140	199	140
...	...	525	558	300	350	111	90	936	998
173	189	634	649	445	452	393	390	1,645	1,680
...	...	...	...	...	...	...	...	...	...
188	132	428	258	1,293	1,374	292	993	2,201	2,757
14	3	1,844	1,615	510	386	673	(b.) 9,099	3,041	11,103
660	748	4,604	5,208	2,920	2,735	7,515	2,560	15,699	11,251
...	...	...	...	...	...	...	...	...	...
1,135	1,171	10,437	10,536	6,104	6,326	10,850	14,844	28,526	32,877
32,429	34,045	1,28,965	1,28,849	1,73,312	1,68,716	1,57,790	1,62,110	4,92,496	4,93,720
—32,429	—34,045	72,155	73,169	11,23,683	8,48,904	34,24,939	37,03,842	45,88,348	45,91,870
...	...	64·12	63·78	13·36	16·58	4·4	4·19	9·7	9·71

Telegraph and other petty head balance account compensation for land.

No.

Comparative Return of the Receipts and Charges of the

		North-Western Provinces.					
		Line.					
		Agra.		Jhánsi.		Total	
		1875-76.	1876-77.	1875-76.	1876-77.	1875-76.	1876-77.
Receipts.							
SALT	Quantity	16,86,658	16,83,868	29,976	32,598	17,16,634	17,16,466
	Duty	50,59,975	50,51,611	89,929	97,824	51,49,904	51,49,435
SUGAR. Refined	Quantity	3 86,832	4,13,705	17,062	18,577	4,03,894	4,32,282
	Duty	3,86,779	4,13,710	17,062	18,577	4,03,841	4,32,287
Unrefined	Quantity	3,43,317	4,25,098	57,697	53,182	4,01,014	4,78,280
	Duty	1,28,741	1,59,418	21,639	19,948	1,50,380	1,79,366
Total	Quantity	7,30,149	8,38,803	74,759	71,759	8,04,908	9,10,562
	Duty	5,15,520	5,73,128	38,701	38,525	5,54,221	6,11,653
MISCELLANEOUS. Sale of Government Salt, &c.	Quantity	...	...	...	...	...	...
	Duty	...	...	...	...	...	...
Other items, fines, forfeitures &c.		680	685	467	260	1,147	945
Total		680	685	467	260	1,147	945
Grand Total		55,76,175	56,25,424	1,29,097	1,36,609	57,05,272	57,62.033
Charges.							
FIXED. Commissioner of Inland Customs		...	...	...	...	...	...
Deputy Commissioner of do.		...	...	...	...	...	...
Personal Assistant to Commissioner of Inland Customs		...	...	...	...	...	...
Collectors		7,800	9,200	7,202	8,250	15,002	17,450
Assistant Commissioners		...	...	...	...	...	...
Establishment.							
Clerks		9,100	9,209	4 286	4,244	13,386	13,453
Servants and guards		1,346	1,401	1,263	1,260	2,609	2,661
Preventive.							
Patrols and Assistants		44,103	44,530	33,344	32,354	77,447	76,884
Sub-Assistant Patrols, Kotgashts and Jemadars		20,215	20,797	18,294	18,700	38,509	39,497
Servants and guards		1,08,167	98,318	1,14,884	1,15,429	2,23,051	2,13,747
Medical Establishment		1,368	1,188	439	444	1,807	1,632
Temporary Establishment		156	156	...	...	156	156
Total		1,92,255	1,84,799	1,79,712	1,80,681	3,71,967	3,65,480
Travelling and other Charges.							
CONTINGENT CHARGES. Travelling Allowances		722	1,256	651	781	1,373	2,037
Conveyance of Tents		138	19	146	80	284	99
House rent and Horse allowance		1,609	1,775	272	200	1,881	1,975
Hot weather servants		63	66	117	115	180	181
Printing Charges		42	32	...	...	42	32
Service Postage		128	132	430	443	558	575
Stationery Charges		590	666	817	817	1,407	1,483
Excavation and manufacture		...	...	...	...	...	...
Rewards, half fines, &c.		877	1,505	1,422	945	2,299	2,450
Miscellaneous		2,161	*5,545	476	570	2,637	6,115
Petty construction and repairs		13,679	980	2,817	871	16,496	1,851
Treaty payments		...	...	...	...	...	...
Allowance to G. I. P. Railway, &c.		...	...	...	...	...	...
Berar allowance		...	...	...	...	...	...
Total		20,009	11,976	7,148	4,822	27,157	16,798
Grand Total		2,12,264	1,96,775	1,86,860	1,85,503	3,99,124	3,82,278
Net Receipts		53,63,911	54,28,649	—57,763	—48,894	53,06,148	53,79,755
Percentage of charges		3·81	3·5	144·74	135·79	7·0	6·63

* Compensation

II.

Inland Customs Department for the year 1876-77—(continued).

Central Provinces.								Total Line.	
Line.									
Saugor.		Hoshangabád.				Total Central Provinces.			
1875-76.	1876-77.	1875-76.	1876-77.	1875-76.	1876-77.	1875-76.	1876-77.	1875-76.	1876-77.
62,922	41,337	10,53,524	11,50,659	...	...	11,16,446	11,91,996	41,75,323	42,93,073
1,88,769	1,24,019	6,20,867	6,52,872	...	...	8,09,636	7,76,391	99,86,269	1,00,79,663
11,556	16,939	1,07,316	99,908	...	...	1,18,872	1,16,847	11,43,569	10,24,561
11,556	16,940	1,07,318	99,911	...	...	1,18,874	1,16,851	11,43,529	10,24,573
10,027	10,479	62,375	72,717	...	...	72,402	83,196	14,92,747	16,24,720
3,760	3,931	23,391	27,271	...	...	27,151	31,202	5,59,790	6,09,290
21,583	27,418	1,69,691	1,72,625	...	..	1,91,274	2,00,043	26,36,816	26,49,281
15,316	20,871	1,30,709	1,27,182	...	...	1,46,025	1,48,053	17,03,319	16,33,863
...	...	...	...	...	...	...	...	6,19,645	7,31,627
...	...	...	...	...	...	...	...	48,573	55,517
556	323	62	178	...	...	618	501	4,234	3,525
556	323	62	178	...	...	618	501	52,807	59,042
2,04,641	1,45,213	7,51,688	7,79,732	...	...	9,56,279	9,24,945	1,17,42,395	1,17,72,568
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
7,239	6,000	7,488	4,365	...	...	14,727	10,365	58,905	51,137
...	...	...	...	...	...	...	...	...	...
4,443	4,437	4,821	5,017	...	...	9,264	9,454	37,800	38,182
696	695	786	787	...	...	1,482	1,482	6,309	6,304
25,680	25,206	20,899	17,155	...	...	46,579	42,361	2,28,511	2,27,823
14,634	13,546	17,881	13,339	...	...	32,515	26,885	1,19 880	1,13,773
67,074	62,333	47,689	33,389	...	...	1,14,763	95,722	6,00 727	5,72,068
...	...	...	...	...	...	...	...	2,979	3,149
...	...	...	...	...	...	...	...	156	156
1,19,766	1,12,217	99,564	74,052	...	...	2,19,330	1,86,269	10,55,267	10,12,592
267	479	1,706	1,037	...	...	1,973	1,516	6,197	6,819
137	163	339	44	...	...	476	207	1,164	689
2,269	2,252	4,284	2,790	...	...	6,553	5,042	9,662	8,038
87	82	106	52	...	...	193	134	695	593
...	...	...	...	...	...	...	...	241	172
295	300	505	510	...	...	800	810	2,294	2,383
549	538	659	490	...	...	1,208	1,028	4,260	4,191
...	...	...	...	...	...	...	...	...	...
987	2,981	370	259	...	...	1,357	2,540	5,857	7,747
318	229	272	255	...	...	590	484	6,268	17,702
1,679	1,358	118	731	...	...	1,797	2,089	33,992	15,191
...	...	...	...	...	...	...	...	...	...
...	...	10,000	10,011	...	...	10,000	10,011	10,000	10,011
...	...	65,000	65,000	...	...	65,000	65,000	65,000	65,000
6,588	7,682	83,359	81,179	...	...	89,947	88,861	1,45,630	1,38,536
1,26,354	1,19,899	1,22,923	1,55,231	...	...	3,09,277	2,75,130	12,00,897	11,51,128
78,287	25,314	5,68,715	6,24,501	...	...	6,47,002	6,49,815	1,05,41,498	1,06,21,440
61·74	82 57	24·33	19·91	...	...	32·36	29·75	10·23	9·78

for land, Rs. 4,706.

STATEMENT II. No.

Comparative Return of the Receipts and Charges of the

INTERNAL

		North-Western Provinces.		Oudh.	
		1875-76.	1876-77.	1875-76.	1876-77.
	RECEIPTS.				
SALT	Quantity	30,160	3,2024	3,901	2,962
	Duty	94,283	96,985	11,704	8,886
SUGAR. Refined	Quantity	...	...	...	...
	Duty	...	...	...	...
Unrefined	Quantity	...	...	...	...
	Duty	...	...	...	...
Total	Quantity	...	...	...	...
	Duty	...	...	...	...
MISCELLANEOUS. Sale of Government Salt, &c.	Quantity	...	...	...	...
	Duty	42,259	31,290	2,858	2,468
Other items, forfeitures, &c.		146	1,284	20	2
Total		42,405	32,574	2,878	2,470
GRAND TOTAL		1,36,688	1,29,559	14,582	11,356
	CHARGES.				
FIXED. Commissioner of Inland Customs		...	...	...	...
Deputy Commissioner of Inland Customs		...	...	...	...
Personal Assistant to Commissioner of Inland Customs		...	...	...	...
Collector		...	...	...	...
Assistant Commissioner		9,555	9,600	9,600	9,600
Establishment.					
Clerks		2,378	2,487	1,969	1,925
Servants and Guards		467	492	485	488
Preventive.					
Inspectors, Patrols, &c.		51,343	50,524	17,030	17,910
Sub-Inspectors, Kotgashts, and Jemadars		29,590	29,757	11,236	11,205
Servants and Guards		66,461	64,761	20,182	20,092
Medical Establishment		...	...	...	...
Temporary Establishment		...	...	...	...
Total		1,59,794	1,57,621	60,502	61,220
	TRAVELLING AND OTHER CHARGES.				
CONTINGENT CHARGES. Travelling allowances		2,551	2,098	643	531
Conveyance of tents		2,779	2,804	919	898
House-rent and horse allowances		600	650	640	550
Hot weather servants		97	89	106	74
Printing charges		...	...	...	...
Service postage		1,054	1,003	445	385
Stationery charges		1,090	892	303	244
Excavation and manufacture		...	...	...	...
Rewards, half fines, &c.		3,680	4,113	1,357	1,994
Allowance to G. I. P. Railway		...	...	...	...
Miscellaneous		7,433	443	392	182
Petty construction and repairs		...	...	...	...
Treaty payments		...	...	...	...
Berar allowance		...	...	...	...
Total		19,284	12,092	4,765	4,858
GRAND TOTAL		1,79,078	1,69,713	65,267	66,078
Net receipts		—42,390	—40,154	—50,685	—54,722
Percentage of charges		131·01	130·99	447·58	581·88

(*a*) The duty on through booked consignments

Inland Customs Department for the year 1876-77—(concluded).

BRANCH.					
Total.		*Sambhar.*		*Grand Total.*	
1875-76.	1876-77.	1875-76.	1876-77.	1875-76.	1876-77.
34,061	34,986	...	...	59 20,013	61,18,512
1,05,987	1,05,871	...	...	1,38,49,599	1,41,68,962
...	...	...	...	11,43,569	10,24,561
...	...	...	...	11,43,529	10 24,573
...	...	...	...	14,92,747	16,24,720
...	...	...	...	5,59,790	6,09,290
...	...	...	...	26,36,316	26,49,281
...	...	...	...	17,03,319	16,33,963
...	...	15,91,664	17,62,494	34,16,590	37,73,980
45,117	33,758	9,29,619	9,81,238 (a)	10,98,639	11,50,504
166	1,286	980	5,030	5,911	10,270
45,283	35,044	9,30,599	9,86,268	11,04,550	11,60,774
1,51,270	1,40,915	9,30,599	9,86,268	1,66,57,468	1,69,63,599
...	...	...	...	28,064	29,371
...	...	...	...	12,634	13,234
...	...	...	...	9,810	8,400
...	...	...	...	66,721	56,252
19,155	19,200	6,066	6,800	25,221	26,000
4,347	4,412	9,268	8,811	79,067	79,968
952	980	1,042	760	10,438	10,060
68,373	68,434	13,039	13,085	3,34,850	3,35,512
40,826	40,962	8,273	8,826	1,82,322	1,76,873
86,643	84,853	21,990	22,233	7,98,048	7,65,616
...	...	1,308	1,308	5,524	6,092
...	...	...	...	156	156
2,20,296	2,18,841	60,986	61,823	15,53,255	15,07,534
3,194	2,629	225	545	15,125	16,136
3,698	3,702	47	26	5,314	5,522
1,200	1,200	240	240	11,462	9,908
203	163	87	69	1,263	1,068
...	...	...	...	1,111	1,035
1,499	1,388	40	79	4,773	4,832
1,393	1,136	65	73	6,582	6,183
...	...	34,759	36,3.9	90,147	88,275
5,037	6,107	...	...	10,894	13,994
...	...	...	...	10,000	10,011
7,825	625	536	3,668	28,786	36,202
...	...	365	540	49,479	23,280
...	...	7,00,000	7,00,000	7,00,000	7,00,000
...	...	...	...	65,000	65,000
24,049	16,950	7,36,364	7,41,624	9,99,936	9,81,446
2,44,345	2,35,791	7,97,350	8,03,447	25,53,191	24,88,980
—93,075	—94,876	1,33,249	1,82,821	1.41,04,277	1,44,74,619
161·53	167·32	85·68	81·46	15·33	14·67

Rs. 1,09,725 has been included here.

No. III.

Detail in maunds of the various descriptions of Salt which actually crossed the Inland Customs Line, was sold at the Government mines, or paid duty at refineries.

Provinces.	Division.	Year.	Description of Salt.											
			Rock salt Pánjab salt mine.	Balambha or Bhartpur.	Sambhar.	Sultan-puri.	Bombay or Kokan.	Salambha.	Didwana.	Pachbhadra or Kausia.	Saltpetre salt.	Baragara.	Other salt.	Total.
			Mds.	Mds.	Mds.	Mds.	Mds.	Mds,	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.
Pánjab.	Pánjab Mines ...	1875-76	12,21,944	...	...	...	...	...	...	...	...	...	...	1,221,944
		1876-77	12,96,514	...	...	...	...	...	...	...	...	...	...	1,296,514
	Hissar	1875-76	...	...	2,034	...	...	...	127,375	...	...	...	2,150	131,559
		1876-77	...	...	263	...	...	...	119,499	...	...	...	3,663	123,425
	Delhi	1875-76	...	...	193,571	629,386	...	73,318	163,670	...	...	...	5,112	1,065,057
		1876-77	...	...	163,699	739,077	...	142,991	119,959	...	...	...	6,774	1,172,500
N.-W. P.	Agra	1875-76	...	12,27,713	574,928	...	...	51,255	...	...	36	...	177	1,854,109
		1876-77	...	9,85,487	810,460	...	...	648	...	...	80	...	877	1,797,552
	Jhánsi	1875-76	...	...	23,350	...	...	...	...	8,007	...	...	15	31,372
		1876-77	...	...	22,198	...	...	...	...	11,417	...	...	76	33,691
Central Provinces.	Saugor	1875-76	...	...	956	...	...	...	...	59,843	...	...	...	60,799
		1876-77	...	...	520	...	...	...	...	40,161	...	...	...	40,681
	Hoshangabad	1875-76	...	...	...	...	780,180	...	...	8	...	272,942	394	1,053,524
		1876-77	...	...	...	...	823,529	...	...	...	...	326,154	1 030	1 150,713
Internal Branch.	N.-W. Provinces ...	1875-76	...	...	...	...	...	...	...	...	30,160	...	...	30,160
		1876-77	...	...	...	...	...	...	...	...	32,024	...	...	32,024
	Oudh	1875-76	...	...	...	...	...	...	...	...	3,901	...	...	3,901
		1876-77	...	...	...	...	...	...	...	...	2,962	...	...	2,962
	Total ...	1875-76	12,21,944	12,27,713	794,839	629,386	780,180	124,573	291,045	67,858	34,097	272,942	7,848	5,452,425
		1876-77	12,96,514	9,85,487	997,140	739,077	823,529	143,639	239,458	51,578	35,066	326, 54	12,420	5,650,062

STATEMENT IV.—PART I.

No. IV.

PART I.—STATEMENT SHOWING THE COURSE OF THE SALT TRADE AND THE QUANTITY WHICH CROSSED EACH SECTION OF THE INLAND CUSTOMS LINE DURING THE YEAR 1876-77.

Name of Division.	Name of port.	Description and quantity of salt which passed each port: Rock salt.	Sambhar or Sangor	Sonchal	Sulaimani	Kohaitha.	Bhaibar or Kohat.	Pachpara.	Khewra.	Madras or Bourge.	Pachbadra or Kasula.	Bellpatty salt.	Other salt.	Total.	Name of salt mart from which the salt is supplied.	From port: Distance in miles.	Direction.	Nature of communication.	Description of carriage.	Average cost of carriage in pies.	Name of marts to which the salt passing the line or supplied from the above Rock is sent.	From port: Distance miles.	Direction	Nature of communication.	Description of carriage.	Average cost of carriage per mile.	Remarks.
		Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.								Miles.					
Peshawar Mines.	Khewra	90,750	...	...	...	...	...	...	...	...	...	...	...	90,750	...	...	...	...	...	...	Rawalpindi	93	N. E.	Kacha	Carts & pack cattle.	2·05	
		2,20,500	...	...	...	...	...	...	...	...	...	...	...	2,20,500	...	...	...	...	...	...	Jhelum	54	N. E.	Ditto	Ditto	1·11	
		29,050	...	...	...	...	...	...	...	...	...	...	...	62,050	...	...	...	...	...	...	Gujrat	86	E.	Ditto	Ditto	1·75	
		5,142	...	...	...	...	...	...	...	...	...	...	...	5,142	...	...	...	...	...	...	Shahpur	111	S. W.	Ditto	Ditto	2·24	
		143	...	...	...	...	...	...	...	...	...	...	...	143	...	...	...	...	...	...	Bhera	99	N. W.	Ditto	Ditto	2·3	
		2,01,153	...	...	...	...	...	...	...	...	...	...	...	2,01,153	...	...	...	...	...	...	Miani	70	S.	Ditto	Ditto	1·56	
		17,411	...	...	...	...	...	...	...	...	...	...	...	17,411	...	...	...	...	...	...	Wazirabad	54	E.	Ditto	Ditto	2·56	
		23,144	...	...	...	...	...	...	...	...	...	...	...	23,144	...	...	...	...	...	...	Gujranwala	90	E.	Ditto	Ditto	2·56	
		3,250	...	...	...	...	...	...	...	...	...	...	...	3,250	...	...	...	...	...	...	Jhang	218	S.	Ditto	Ditto	3·13	
		17,570	...	...	...	...	...	...	...	...	...	...	...	17,570	...	...	...	...	...	...	Mooltan	213	S. W.	Ditto	Ditto	3·13	
		11,970	...	...	...	...	...	...	...	...	...	...	...	11,970	...	...	...	...	...	...	Ghazee	71	N. E.	Ditto	Ditto	2·56	
		19,978	...	...	...	...	...	...	...	...	...	...	...	19,978	...	...	...	...	...	...	Jammu	161	N. E.	Ditto	Ditto	2·70	
		68,573	...	...	...	...	...	...	...	...	...	...	...	68,573	...	...	...	...	...	...	Cashmere	340	N.	Ditto	Ditto	2·97	
		61,472	...	...	...	...	...	...	...	...	...	...	...	61,472	...	...	...	...	...	...	Lahore	140	S. E.	Ditto	Ditto	2·75	
		64,785	...	...	...	...	...	...	...	...	...	...	...	64,785	...	...	...	...	...	...	Amritsar	180	S. E.	Ditto	Ditto	2·82	
		84,602	...	...	...	...	...	...	...	...	...	...	...	84,602	...	...	...	...	...	...	Gooranpur	350	S.	Ditto	Ditto	3·00	
		1,650	...	...	...	...	...	...	...	...	...	...	...	1,650	...	...	...	...	...	...	Jullundur	250	S.	Ditto	Ditto	2·73	
		3,214	...	...	...	...	...	...	...	...	...	...	...	3,214	...	...	...	...	...	...	Hooshiarpur	300	S.	Ditto	Ditto	2·67	
		5,720	...	...	...	...	...	...	...	...	...	...	...	5,720	...	...	...	...	...	...	Kangra	250	S. E.	Ditto	Ditto	2·70	
		811	...	...	...	...	...	...	...	...	...	...	...	811	...	...	...	...	...	...	Loodiana	326	S.	Ditto	Ditto	2·73	
		4,050	...	...	...	...	...	...	...	...	...	...	...	4,050	...	...	...	...	...	...	Ferozpur	350	S.	Ditto	Ditto	2·68	
		4,414	...	...	...	...	...	...	...	...	...	...	...	4,414	...	...	...	...	...	...	Umballa	305	S.	Ditto	Ditto	2·68	
		574	...	...	...	...	...	...	...	...	...	...	...	574	...	...	...	...	...	...	Patiala	300	S.	Ditto	Ditto	2·68	
		1,951	...	...	...	...	...	...	...	...	...	...	...	1,951	...	...	...	...	...	...	Montgomery	160	S.	Ditto	Ditto	2·64	
		4,702	...	...	...	...	...	...	...	...	...	...	...	4,702	...	...	...	...	...	...	Wazirabad	...	...	...	...	...	
	Total	9,86,078	...	...	...	...	...	...	...	...	...	...	...	9,86,078	...												
	Chak Nizam	28,446	...	...	...	...	...	...	...	...	...	...	...	28,446	...	...	...	...	...	...	Gujrat	80	E.	Ditto	Ditto	2·56	
		6,479	...	...	...	...	...	...	...	...	...	...	...	6,479	...	...	...	...	...	...	Shahpur	80	S. W.	Ditto	Ditto	2·56	
		6,654	...	...	...	...	...	...	...	...	...	...	...	6,654	...	...	...	...	...	...	Sialkot	60	E.	Ditto	Ditto	2·56	
		23,253	...	...	...	...	...	...	...	...	...	...	...	23,253	...	...	...	...	...	...	Cagnaranda	70	E.	Ditto	Ditto	2·9	
		859	...	...	...	...	...	...	...	...	...	...	...	859	...	...	...	...	...	...	Jhang	218	S.	Ditto	Ditto	2·42	
		4,384	...	...	...	...	...	...	...	...	...	...	...	4,384	...	...	...	...	...	...	Jammu	70	N. E.	Ditto	Ditto	2·73	
		173	...	...	...	...	...	...	...	...	...	...	...	173	...	...	...	...	...	...	Cashmere	245	N.	Ditto	Ditto	2·78	
		17,567	...	...	...	...	...	...	...	...	...	...	...	17,567	...	...	...	...	...	...	Lahore	100	S. E.	Ditto	Ditto	2·64	
		13,755	...	...	...	...	...	...	...	...	...	...	...	13,755	...	...	...	...	...	...	Amritsar	150	S. E.	Ditto	Ditto	2·73	
		6,217	...	...	...	...	...	...	...	...	...	...	...	6,217	...	...	...	...	...	...	Gooranpur	300	S.	Ditto	Ditto	2·85	
		1,250	...	...	...	...	...	...	...	...	...	...	...	1,250	...	...	...	...	...	...	Jullundur	200	S.	Ditto	Ditto	2·73	
		7,137	...	...	...	...	...	...	...	...	...	...	...	7,137	...	...	...	...	...	...	Hooshiarpur	250	S.	Ditto	Ditto	2·66	
		257	...	...	...	...	...	...	...	...	...	...	...	257	...	...	...	...	...	...	Kangra	150	S. E.	Ditto	Ditto	2·81	*
		2,625	...	...	...	...	...	...	...	...	...	...	...	2,625	...	...	...	...	...	...	Loodiana	276	S.	Ditto	Ditto	2·73	
		8,768	...	...	...	...	...	...	...	...	...	...	...	8,768	...	...	...	...	...	...	Ferozpur	300	S.	Ditto	Ditto	2·73	
		1,187	...	...	...	...	...	...	...	...	...	...	...	1,187	...	...	...	...	...	...	Umballa	305	S.	Ditto	Ditto	2·64	
		9,837	...	...	...	...	...	...	...	...	...	...	...	9,837	...	...	...	...	...	...	Patiala	250	S.	Ditto	Ditto	2·64	
		788	...	...	...	...	...	...	...	...	...	...	...	788	...	...	...	...	...	...	Montgomery	110	S.	Ditto	Ditto	2·60	
	Total	1,37,815	...	...	...	...	...	...	...	...	...	...	...	1,37,815	...												
	Sarpur	3,324	...	...	...	...	...	...	...	...	...	...	...	3,324	...	...	...	...	...	...	Warehouse.	...	...	...	...	...	
	Total	3,324	...	...	...	...	...	...	...	...	...	...	...	3,324	...												
	Wurtha	204	...	...	...	...	...	...	...	...	...	...	...	204	...	...	...	...	...	...	Rawalpindi	100	N. E.	Ditto	Ditto	2·64	
		870	...	...	...	...	...	...	...	...	...	...	...	870	...	...	...	...	...	...	Jhelum	53	N. E.	Ditto	Ditto	2·75	
		6,901	...	...	...	...	...	...	...	...	...	...	...	6,901	...	...	...	...	...	...	Gujrat	56	E.	Ditto	Ditto	1·5	
		7,033	...	...	...	...	...	...	...	...	...	...	...	7,033	...	...	...	...	...	...	Khushab	69	S.	Ditto	Ditto	2·64	
		32,153	...	...	...	...	...	...	...	...	...	...	...	32,153	...	...	...	...	...	...	Jhang	161	S.	Ditto	Ditto	2·60	
		30,283	...	...	...	...	...	...	...	...	...	...	...	30,283	...	...	...	...	...	...	Mooltan	191	S.	Ditto	Ditto	2·64	
		1,805	...	...	...	...	...	...	...	...	...	...	...	1,805	...	...	...	...	...	...	Muzaffargarh.	209	S.	Ditto	Ditto	2·64	
		1,474	...	...	...	...	...	...	...	...	...	...	...	1,474	...	...	...	...	...	...	Dera	60	W.	Ditto	Ditto	2·64	
		5,052	...	...	...	...	...	...	...	...	...	...	...	5,052	...	...	...	...	...	...	Dera Ismail Khan.	108	S. W.	Ditto	Ditto	2·73	
		3,580	...	...	...	...	...	...	...	...	...	...	...	3,580	...	...	...	...	...	...	Lahore	159	E.	Ditto	Ditto	2·60	
		10,192	...	...	...	...	...	...	...	...	...	...	...	10,192	...	...	...	...	...	...	Amritsar	191	E.	Ditto	Ditto	2·64	
		1,104	...	...	...	...	...	...	...	...	...	...	...	1,104	...	...	...	...	...	...	Ferozpur	200	E.	Ditto	Ditto	2·64	
		524	...	...	...	...	...	...	...	...	...	...	...	524	...	...	...	...	...	...	Patiala	300	S.	Ditto	Ditto	2·64	
		972	...	...	...	...	...	...	...	...	...	...	...	972	...	...	...	...	...	...	Gogra	250	S.	Ditto	Ditto	2·64	
		5,866	...	...	...	...	...	...	...	...	...	...	...	5,866	...	...	...	...	...	...	Warehouse.	...	...	...	...	...	
	Total	1,81,233	...	...	...	...	...	...	...	...	...	...	...	1,81,233	...												
	Kalabagh	12,637	...	...	...	...	...	...	...	...	...	...	...	12,637	...	...	...	...	...	...	Rawalpindi	126	N. E.	Ditto	Ditto	2·73	
		1,153	...	...	...	...	...	...	...	...	...	...	...	1,153	...	...	...	...	...	...	Bhera	66	W.	Ditto	Ditto	2·6	
		1,828	...	...	...	...	...	...	...	...	...	...	...	1,828	...	...	...	...	...	...	Dera Ismail Khan.	80	S.	Ditto	Ditto	2·60	
		20,204	...	...	...	...	...	...	...	...	...	...	...	20,204	...	...	...	...	...	...	Bannu	140	N. E.	Ditto	Ditto	2·64	
		2,477	...	...	...	...	...	...	...	...	...	...	...	2,477	...	...	...	...	...	...	Warehouse.	...	...	...	...	...	
	Total	37,299	...	...	...	...	...	...	...	...	...	...	...	37,299	...												
	Grand Total	13,91,514	...	...	...	...	...	...	...	...	...	...	...	13,91,514	...												

No. IV.

PART I.—STATEMENT SHOWING THE COURSE OF THE SALT TRADE AND THE QUANTITY WHICH CROSSED EACH SECTION OF THE INLAND CUSTOMS LINE DURING THE YEAR 1876-77.—(continued.)

Name of Division.	Name of post.	Description and quantity of salt which passed each post.												From post.					To post.					
		Bark salt.	Sulambu or Bhanjpur.	Sambhur.	Sultanpur.	Sulambu.	Bombay or Kokan.	Bengara.	Dehwara.	Madras or Beawar.	Pachbadra or Kanoda.	Sultanpur salt.	Other salt.	Total.	Name of salt cart, from which the post is supplied.	Distance in miles.	Direction.	Nature of communication.	Description of carriage.	Average cost of carriage by ton.	Name of station to which the salt or supplied from the station, from its way.	Distance in miles.	Direction.	Nature of communication.	Description of carriage.	Average cost of carriage per mile.	Remarks.
		Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.		Miles.						Miles.					
Hissar.	Bahiwala ...	—	—	—	—	—	—	—	—	—	—	—	47	47	Sirsa ...	18	S. E.	Kachha road ...	Camels ...	2 pice per md. per mile.	Village within customs jurisdiction.	1	N. W.	Kachha road ...	Camels ...	2 pice per mound per mile.	Camels take grain and bring back salt.
	Darbi	—	—	—	—	—	—	—	—	—	—	—	820	820	Ditto ...	5	W.	Concrete road ...	Litter ...	2 pice ditto ...	Fatehabad ...	16	N. E.	Village road ...	Ditto ...	2 pice ditto ...	Salt is an original investment and return with grain and ghi.
	Jodhka	—	—	—	—	—	—	—	—	—	—	—	1,604	1,604	Ditto ...	16	W.	Kachha road ...	Very often carts and camels, sometimes asses.	1 pie ditto ...	Ditto ...	13	E.	Kachha road ...	Ditto asses ...	1 pie ditto ...	At certain freights. The original dispatch is wheat and ghi, &c.
	Bhatin	—	—	—	—	—	—	—	18	—	—	—	90	108	Ditto ...	30	W.	Common track ...	Camels ...	Ditto ...	Ditto ...	9	E.	Common track ...	Camels ...	2 pie ditto ...	As an original investment, dealers supplying is brought as return freight invariably stands go to the countryside.
	Ladwi	—	—	—	—	—	—	—	1,383	—	—	—	30	1,413	Balmound ...	13	W.	Common village road.	Ditto ...	1 anna ditto ...	Village later on.	6	N.	Kachha road ...	Ditto ...	1 pie ditto ...	Salt comes as an original investment.
	Kuri	—	—	—	—	—	—	—	8,472	—	—	—	29	8,501	Ditto ...	13	S. W.	Ditto ...	Carts and camels.	1½ cans per 12 miles.	Hissar ...	4	N. E.	Ditto ...	Carts and camels.	½ pie ditto ...	Ditto ditto. The carts and camels return with sugar grain and other general goods.
																					Fatehpur ...	61	E.				
	Hansi	—	—	2	—	—	—	—	6,964	—	—	—	34	6,995	Bhawani and Balsamand.	30	S. E.	Kachha road ...	Ditto ...	2 annas and 2½ annas per md.	Fatehpur ...	71	E.	Ditto ...	Ditto ...	2 annas per mound weight-wise.	Ditto ditto. The original dispatch is wheat and other general goods.
																30	W.				Kanoi ...	41	N. E.				
	Mundahsi	—	—	78	—	—	—	—	40,230	—	—	—	31	40,313	Bhawani ...	33	S. E.	Ditto ...	Ditto ...	1½ annas per md.	Hansi ...	45	E.	Ditto ...	Ditto ...	2 annas ditto ...	Ditto ditto ditto.
																					Uchana ...	80				2 annas ditto ...	Ditto ditto ditto.
	Mahm	—	—	188	—	—	—	—	47,094	—	—	—	1,117	48,399	Ditto ...	13	N.	Ditto ...	Ditto ...	1 pie ditto ...	Uchana ...	54	N.	Ditto ...	Ditto ...	1 pie ditto ...	Ditto ditto the return carriage brings sugar.
																					Kanoi ...	74					
																					Hansi ...	91					
	Total * ...	—	—	263	—	—	—	—	1,15,492	—	—	—	2,623	1,18,378													
Rohtak.	Kalanaur	—	—	2,374	—	—	—	—	36,211	—	—	99	2,036	40,720	Bhawani ...	17	S. W.	Kachha road ...	Camels and carts.	1 pie per md. ...	Dadrua ...	143	E.	Kachha road ...	Camels and carts.	1 pie per mound by cart.	Original investment.
																					Dantiy ...	243	E.				
																					Sukhchainpur.	263	E.				
																					Lakhaur ...	288	E.				
																					Ahlawat ...	139	E.	Partly kachha and partly pucka.			
																					Mungpur ...	108	E.				
																					Jaurasi ...	261	E.				
	Beri	—	—	1,103	—	—	—	—	18,257	—	—	2	2,013	21,375	Ditto ...	156	N. W.	Ditto ...	Ditto ...	1 pie per md. ...	Jhajjar ...	43	E.	Kachha road ...	Carts and camels.	1 78 of a pie per mound.	
	Jhajjar	—	—	1,118	16,067	—	—	—	14,434	—	—	—	992	41,611	Hansi ...	32	W.	Village road ...	Ditto ...	0·75 of a pie per mound ditto ...	Ditto ...	38	N. E.	Village road ...	Ditto ...	0·21 ...	Original investment for freight carriage and rice.
															Sultan ...	33	S.	Ditto ...		0·75 ditto ...	Ditto ...	39	N. E.				
																					Sukhchainpur.	13					
	Badli	—	—	882	13,044	—	—	—	—	—	—	—	—	13,947	Hansi ...	18	S. W.	Kachha road ...	Ditto ...	1·28 ditto ...	Najafgarh ...	13	N. E.	Kachha road ...	Carts ...	0·1·4 per mound per mile.	
															Sultanpur ...	5	S. W.				Badli ...	20	E.				
																					Jhajjar ...	208	E.			24 per ¼ maunds	
	Garhi — { By rail ... Hasana — { " road ...	—	—	1,997	6,74,812	—	—	—	—	—	—	—	—	6,76,809	Sultanpur ...	6	W.	Railway ...	Rail wagons ...	0·1·4 per md. ...	Chirgaon ...	181	N. E.	Railway ...	Rail wagons ...	74 ,, ditto ...	
		—	—	65	23,430	—	—	—	—	—	—	—	—	23,495							Kanpur ...	181	E.			74 ,, ditto ...	
																					Sukhchainpur.	159	E.			99 ,, ditto ...	
	Bilasi	—	—	6,235	—	20	—	—	—	—	—	—	—	6,255	Nah ...	15	S. W.	Railway and kacha road.	Rail wagons ... Country carts and camels.	0·95 per md. ... 0·5 ditto ...	Fatehabad ...	16	N. E.	Pucka road ...	Donkeys ...	2½ pie per md. ...	Original investment.
															Sirsa ...						Kanpal ...	39	E.			2½ ditto ...	
																					Alhirja ...	68	E.			2½ ditto ...	
	Hastin	—	—	118	—	45,370	—	—	—	—	—	—	—	45,488	Nah ...	30	W.	Ditto ...	Ditto ...	Ditto ...	Chandenai ...	100	N. E.	Ditto ...	Carts and camels	0·25 pie ditto ...	Ditto.
															Sirsa ...	48	W.	Ditto ...	Ditto ...	Ditto ...	Pilibhit ...	178	N. E.			0·25 ,, ditto ...	
															Firozpur ...	84	W.	Ditto ...	Ditto ...	Ditto ...	Ahmedabad ...	87	E.	Ditto ...	Ditto ...	1·0 pie ditto ...	
	Rewadsi	—	—	249	—	1,00,873	—	—	—	—	—	—	—	1,01,122	Nah ...	57	W.	Ditto ...	Ditto ...	Ditto ...	Dadrana ...	64	E.			2·0 ,, ditto ...	
	Delhi by rail ...	—	—	1,41,719	—	—	—	—	27	—	—	—	120	1,41,866	Sambhar ...	246	S. W.	Rail ...	Rail wagons ...	0·6·6 pie per mound.	Shahdadpur ...	34	N.	Rail ...	Rail wagons, ...	2 per ¼ maunds.	
																					Ahlawat ...	30	N. E.	Ditto ...	Ditto ...	4 ditto ...	
																					Meerut ...	49	N. E.	Ditto ...	Ditto ...	3·0 ditto ...	
	Total ...	—	—	1,53,599	7,59,977	1,46,261	—	—	1,79,569	—	—	99	6,983	11,78,939													

No. IV.

PART I.—STATEMENT SHOWING THE COURSE OF THE SALT TRADE AND THE QUANTITY WHICH CROSSED EACH SECTION OF THE INLAND CUSTOMS LINE DURING THE YEAR 1870-71.—(continued).

Name of Division	Name of port.	Description and quantity of salt which passed each port.													Name of salt work from which the port is supplied	From port.		Name of intermediate station.	Description of carriage.	Average cost of carriage to line.	Name of towns to which the salt obtaining the line, or supplied from the others, lying on way.	From port.		Name of intermediate station.	Description of carriage.	Average cost of carriage per mile.	Remarks.
		Rock salt.	Saltpetre or Bluestone.	Sambhur.	Sattimpur.	Sulambda.	Bombay or Kohat.	Bengara.	Dilwara.	Madras or Burmese.	Pachadra or Kanota.	Saltpetre salt.	Other salt.	Total.		Distance in miles.	Direction.					Distance in miles.	Direction.				
		Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.		Miles.						Miles.					
Ajmere.	Kuri ...	—	—	8,597	1,408	—	407	—	—	—	—	1	—	10,713	Nob	82	W.	Kuchu	Carts and camels.	½ pie per mound per mile.	Hakimu ...	42	E.	Kuchu road and 18 miles kuchu.	Carts and camels.	½ pie per md. per mile.	
															Sharpur	80	N. W.	Ditto ...	Ditto ...	Ditto	Sharpur and the vicinity.	14	E.	Kuchu	Ditto ...	Ditto.	
	Sarsa ...	—	—	48,702	69	—	241	—	—	—	—	—	—	48,982	Gobardhan Mairee	124	S.	4 miles pucka #1 }	Ditto ...	½ ditto ...	Hakimu ...	42	S. E.	Pucka ...	Carts ...	1 pie ditto.	
	Ajmer ...	—	—	1,66,301	2	—	—	—	—	—	—	—	—	1,66,303	Dig and Kumbher	52	W.	Pucka ...	Ditto ...	½ ditto ...	Mairee ...	52	E.	Ditto ...	Carts and camels.	Ditto.	
	Chak Kot...	—	—	38,731	2,053	—	—	—	—	—	—	—	49	44,833	Sharpur	12	N.	Ditto ...	Ditto ...	Ditto ...	Hakimu ...	38	S. E.	Ditto ...	Ditto ...	Ditto.	
	Bandu ...	—	—	635	4	—	—	—	—	—	—	—	7	646	Sukergarh	60	S. W.	Kuchu ...	Carts ...	—	Agra ...	92	E.	Ditto ...	Carts ...	Ditto.	
	Bidgaul ...	—	—	3,14,746	23	—	—	—	—	—	—	—	—	3,14,771	Nob	74	W.	Ditto ...	Ditto ...	4 ditto ditto ...							
															Sharpur	86	W.	Pucka ...	Ditto ...	12 pie ditto ...	Ditto ...	96	E.	Ditto ...	Ditto ...	24 ditto.	
	Kakolu ...	—	—	384	4	—	—	—	—	—	—	—	—	388	Sambhur	98	S. W.	Mr mile metalled road.	Bullocks and hand loads.	4 annas ditto ...	Ditto ...	6	S.	Ditto ...	Ditto ...	8 ditto.	
	Dhinodi ...	—	—	174	—	—	—	—	—	—	—	—	—	174	Kuroli	14	S. W.	Kuchu road ...	Bullocks ...	—	Ditto ...	6	N.	Kuchu	Ditto ...	6 ditto.	
	Fatehabad ...	—	—	89	—	—	—	—	—	—	—	—	—	89	Sharpur	45	W.	Ditto ...	Bullocks and carts.	6 annas ditto ...	Ditto ...	15	S. W.	Ditto ...	Bullock's cart loads.	4 pie ditto.	
															Dhiki	76	S. W.	16 miles pucka and no mile kuchu.	Ditto ...	Ditto ...	Bah ...	100 pucka.	N.	Ditto ...	Bullocks.		
	Bah ...	—	—	1	11	—	—	—	—	—	—	—	—	29	Ditto	66	N.	Kuchu ...	Camels and bullocks.	4 annas ditto ...	Sissoar ...	1 or 11 c kuchu.	No.	Ditto ...	Ditto.		
	E. R. Railway	—	—	3,37,663	9,05,813	—	—	—	—	—	—	13	670	19,43,959													
	Total	—	—	9,33,447	9,10,650	—	648	—	—	—	—	80	827	17,97,552													
Jaisalmer.	Jagamanga ...	—	—	—	—	—	—	—	—	—	—	—	63	63	Gopalpur	14	S. W.	Common village road.	Camels and bullocks.	2 annas per md.	No mention whatever.						Salt is brought to us as original investment, camels no mens employ.
	Jalasu ...	—	—	—	1,776	—	—	—	—	—	—	—	18	1,794	Sharvarah	10	S. W.	Ditto ...	Ditto ...	2 ½ ditto ...							Ditto ditto carts owners employ.
															Dhno	10	S. W.	Kuchu road ...	Carts and asses...	3 pice per mile ...	Jalasu ...	On the Sea.	E.	Kuchu road ...	Carts and asses ...	—	
	Khuri ...	—	—	—	2,019	—	—	—	—	—	—	—	—	2,019	Jhkoi	82	W.	Kuchu, pucka ...	Carts and pack-bullocks.	2 ½ ditto ...	Khuri ...	1 mile ...	E.	Pucka road ...	Carts and pack-bullocks.	—	Generally as a rule, freight from Jhkoi, the original investment from the bag pice, carts, etc., &c., from Khuri and other places.
															Lahore	12	W.	Ditto ...	Ditto ...	3 11 ditto ...							
															Sambhar	14	W.	Kuchu road ...	Ditto ...	2 ½ ditto ...							
	Lugni ...	—	—	—	16	—	—	—	—	—	—	—	—	16	Jhkoi	47	S. E.	Metalled road ...	Carts ...	2 ½ ditto ...	Ajo ...	10	E.	Metalled road ...	Carts ...	2 annas ...	Salt comes as an original investment.
	Sirab ...	—	—	—	331	—	—	—	—	—	—	—	—	331	Ditto	44	S. W.	Kuchu road ...	Ditto asses ...	3 pie per md. ...	Gursaisi ...	14	E.	Kuchu road ...	Ditto asses ...	1 pie per md. per mile.	Salt comes as an original investment.
	Chingara ...	—	—	—	748	—	—	—	—	—	—	—	—	748	Ditto	16	W.	Pucka ...	Carts, ponies and bullocks.	2 ditto ...	Jarali ...	14	E.	Ditto ...	Carts, ponies and bullocks.	2 pie ditto ...	There is no return freight, when In the case of Jhkoi salt is an original freight, the land-carriage from Chingara or there empty handed.
	Baragara ...	—	—	—	612	—	—	—	—	—	—	—	—	612	Jhkoi	9	W.	Pucka and kuchu.	Ditto ...	2 pie ditto ...	—	—	—	—	—	—	As an original investment.
	Jhkoi ...	—	—	—	13,431	—	—	—	—	—	—	8,054	16	19,501	Ditto.	2	W.	Pucka ...	Carts, bullocks and bullocks.	Ditto ...	Mow ...	41	E.	Kuchu road ...	Carts, bullocks and bullocks.	1 pie ditto ...	Salt is an original investment.
	Baldu ...	—	—	—	54	—	—	—	—	—	—	—	—	54	Rani	8	S. W.	Pucka and kuchu.	Carts and pack-bullocks.	1 pie ditto ...	Marpur ...	2	N. E.	Metalled road ...	Carts and pack-bullocks.	—	Salt comes as an original investment, and conveyed to the neighbourhood of the line.
															Sardana	9	S. W.	Ditto ...	Ditto ...	Ditto ...	Jhoompara ...	2	E.	Pucka ...	Ditto ...	Ditto.	
																					Lahar ...	4	E.	Ditto ...	Ditto ...	Ditto.	
	Talhalai ...	—	—	—	1,005	—	—	—	—	—	—	408	—	1,413	Jakhora	8	S. W.	Kuchu road ...	Bullocks ...	3 pice ditto ...	Talhalai ...	1	S.	Ditto ...	Bullocks ...	4 pice ditto ...	original.
	Rani ...	—	—	—	371	—	—	—	—	—	—	984	—	1,402	Sardana	12	W.	Ditto ...	Ditto ...	Ditto ...	Marwali ...	18	E.	Ditto ...	Ditto ...	Ditto ditto	Salt comes as a return freight, the original investment being Sambhur and Tal parts.
	Lalipur ...	—	—	—	2,703	—	—	—	—	—	—	8,014	—	8,717	Jakhora	13	S. W.	Ditto ...	Bullocks and carts.	3 pice ditto ...	Lalipur ...	1	S.	Ditto ...	Bullocks and carts.	3 pice ditto ...	Salt generally comes as an original investment, carriage returning with empty goats and sheep.
															Chanchat	12	W.	Ditto ...	Ditto ...	Ditto ...	Mokrai ...	34	E.	Ditto ...	Ditto ...	Ditto ...	
															Sarsali	12	W.	Ditto ...	Ditto ...	Ditto ...	Takangarh ...	64	E.	Ditto ...	Ditto ...	Ditto ...	
	Guna ...	—	—	—	—	—	—	—	—	—	—	179	—	179	Khuri ...	80	S. W	Ditto ...	Carts and bullocks.	1 pie ditto ...	Mokrai ...	14	S. E.	Ditto ...	Carts and bullocks.	1 pie ditto ...	Salt comes in, re turn for sugar.
																					Partabgarh ...	20	S. E.	Ditto ...		Ditto ...	
	Total	—	—	59,108	—	—	—	—	—	—	—	11,417	76	70,601													

No. IV.

PART I.—STATEMENT SHOWING THE COURSE OF THE SALT TRADE AND THE QUANTITY WHICH CROSSED EACH SECTION OF THE INLAND CUSTOMS LINE DURING THE YEAR 1876-77.—(*concluded*).

Name of Division	Name of pass	Description and quantity of salt which passed each pass.												Name of salt mart, from which the pass is supplied.	From mart.		Nature of communication.	Description of carriage.	Average cost of carriage to 1 ton.	Name of mart to which the salt crossing the line, or supplied from the mines, had its way.	From mart.		Nature of communication.	Description of carriage.	Average cost of carriage per mile.	Remarks.
		Kuch salt.	Sulambhu or Sharipar.	Sambhar.	Sultanpur.	Sulumbhu.	Bombay or Kohan.	Bangaru.	Dideesa.	Madras or Beauar.	Pachbadra or Kanoa.	Sultpetre salt.	Other salt.	Total.		Distance in miles.	Direction.					Distance in miles.	Direction.				
		Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.		Miles.						Miles.					
Kharoa.	Mallow	...	...	391 19 0	...	...	...	...	...	...	4,379 11 10	...	...	4,771 11 10	Kimbasa ...	14	S. W.	Kacha road ...	Pack bullocks ...	2 pies per md. per mile.	Mamool ...	61	S. E.	Kacha road ...	Bullocks ...	2 pies per md. per mile.	Salt comes as an original investment, carriage returning empty, at times only bringing gur and grain.
	Sambri	...	...	44 10 12	...	...	...	...	...	...	403 20 2	...	...	448 30 14	Khoosi ...	13	W.	Ditto ...	Ditto ...	2 as. 6 pies ditto.	Dumch ...	68	E.	Ditto ...	Ditto ...	12 annas ditto ...	Salt comes as a return freight for gun, rice, &c.
															Kimbua ...	21	N. W.	Ditto ...	Ditto ...	4 annas ditto ...						
	Sangor	...	...	25 0 0	...	...	...	...	...	...	85,902 0 0	...	...	85,927 0 0	Pachbadra ...	540	W.	Ditto ...	Ditto ...	1 re. 3 as. ditto ...	Sahibpore ...	120	S. E.	Kacha and packs.	Ditto ...	2 annas ditto ...	Original investment and take back as return wheat, rice, &c.
															Sambhar ...	260	S. W.	Ditto ...	Ditto ...	13 annas ditto ...	Dumch ...	68	E.	Ditto ...	Ditto ...	4 as. 6 pies ditto.	
															Rassur ...	400	N. W.	Ditto ...	Ditto ...	1 re. 4 as. ditto ...	Sangor ...	2	E.	Kacha ...	Carts ...	6 pies ditto ...	
	Till	...	...	152 0 0	...	...	...	...	...	...	183 0 0	...	...	368 0 0	Rahutgarh ...	33	S. W.	Kacha packs ...	Pack bullocks ...	Carriage the property of the traders own.	Dumch ...	68	E.	Kacha and packs.	Bullocks ...	Salt comes as an original investment, carriage returning empty sometimes with miscellaneous articles.
															Khoosi ...	35	S. W.	Kacha ...	Ditto ...							
	Gurjhanur ...	...	...	...	...	...	...	...	...	...	141 29 1	...	...	141 29 1	Sangor Bonded Warehouse.	29	N.	Metalled ...	Ditto ...	4 as. 9 pies per md. per mile.	Is absorbed for local consumption in the immediate neighbourhood of the line.	...	...	...	...	...	Salt comes as an original investment.
	Tondukhera ...	...	...	...	...	...	...	...	...	...	1 23 0	...	...	1 23 0	Dawri	18	W.	Kacha ...	Head-loads ...	...	Tondukhera ...	1 mile ...	E.	Kacha ...	Head-loads ...	...	The owner having bought the salt himself, the average cost of carriage is not given.
	Total ...	...	...	613 9 12	...	...	...	...	...	...	40,161 12 2	...	...	40,821 24 14													
Rewakhera.	Mewakhera ...	...	...	...	...	...	...	...	...	...	...	...	...	...	Khewrahera ...	6923	W.	Railway and kacha road.	Railway wagons and carts.	1-4-7 per maund.	The salt from Mewakhera is conveyed by boats and railway to both sides of the Great Indian Peninsula Railway.						
	Tatni	...	...	...	...	...	...	...	...	...	...	...	...	...		6905	W.	Ditto ...	Ditto ...	1-4-8 ditto ...							
	Mothagahal ...	...	...	...	...	...	...	...	...	...	...	...	...	...		6871	W.	Railway and metalled road.	Ditto ...	1-4-4 ditto ...							
	Sinapur	...	...	...	...	...	...	...	...	...	...	...	...	...		6905	W.	Railway and kacha road.	Tents and carts.	1-4-0 ditto ...							
	Harda	...	...	...	3,745	14,489	...	...	...	...	...	...	15,255	Ditto ...	797					1-0-4 ditto						
														Kalyan ...	497					0-3-4 ditto						
	Khandwa	...	...	...	34,811	17,500	...	...	...	...	...	...	71,700	Ditto ...	342					0-2-3 ditto						
														Berhamdar ...	276					0-1-10 ditto						
														Tarna ...	315					0-2-1 ditto						
														Dadar ...	368					0-2-6 ditto						
														Shyrabar ...	1084					0-6-0 ditto						
														Bassein ...	1084					0-6-5 ditto						
														Khaneghora ...						0-6-7 ditto						
														Kalyan ...													
														Berhamdar ...													
														Dadar ...													
														Tarna ...													
														Shyrabar ...													
														Bassein ...													
	Railway Station, east of Harda.	...	...	...	1,415	3,61,403	...	...	...	...	...	...	3,62,837	Different.			Railway.	Railway wagons.	Different.							
	East of Nargaon ...	...	...	...	7,54,357	13,760	...	...	...	...	...	...	7,97,013													
	Total ...	...	...	...	8,93,328	3,96,152	...	...	...	...	1,080		13,50,713													
	GRAND TOTAL ...	13,98,514	8,55,487	2,97,440	7,10,977	1,45,893	8,21,289	3,96,152	2,29,455	...	51,279	89	13,620	36,13,076													

ABSTRACT.

Part I.—Salt.

Province.	Division.	Rock salt.	Balambha or Bhartpur.	Sambhar.	Sultanpur.	Salambha.	Bombay or Kokan.	Didwana.	Pachbhadra or Kanasia.	Baragara.	Saltpetre salt.	Other salt.	Totals.	Remarks.
		Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	
PANJÁB, ...	Panjáb mines,	12,96,514	...	...	...	...	...	...	...	...	...	...	12,96,514	
	Hissar ...	...	...	263	...	...	...	1,19,499	...	...	...	3,663	1,23,425	
	Delhi ...	...	...	1,63,699	7,39,077	1,42,991	...	1,19 959	...	...	...	6,774	11,72,500	
	Total ...	12,96,514	...	1,63,962	7,39,077	1,42,991	...	2,39,458	...	...	...	10,437	25,92,439	
N.-W. PROVINCES,	Agra ...	...	9,85,487	8,10,460	...	648	...	...	...	...	80	877	17,97,552	
	Jhánsi ...	...	...	22,198	...	...	...	...	11,417	...	...	76	33,691	
	Total ...	...	9,85,487	8,32,658	...	648	...	...	11,417	...	80	953	18,31,243	
CENTRAL PROVINCES.	Saugor ...	...	...	520	...	...	...	...	40,161	...	...	...	40,681	
	Hoshangabad ...	...	...	...	—	...	8,23,529	...	...	3,26,154	...	1,030	11,50,713	
	Total ...	...	...	520	...	...	8,23 529	...	40,161	3,26,154	...	1,030	11,91,394	
	GRAND TOTAL,	12,96,514	9,85,487	9,97,140	7,39,077	1,43,639	8,23,529	2,39,458	51,578	3,26,154	80	12,420	56,15,076	

No. IV.

PART II.—STATEMENT SHOWING THE COURSE OF THE SUGAR TRADE AND THE QUANTITY WHICH CROSSED EACH SECTION OF THE INLAND CUSTOMS LINE DURING THE YEAR 1876-77.

Name of Division	Name of post.	Description and quantity of sugar which passed each post: *Inland.* Jubbulpore Depôt.	Right bank of the Jumna.	Ganges Depôt.	Left bank of the Ganges (Rohilkhand and Eastern Oudh.)	Marts below Allahabad.	Miscellaneous marts.	Total.	*Overland.* Jubbulpore Depôt.	Right bank of the Jumna.	Ganges Depôt.	Left bank of the Ganges (Rohilkhand and Eastern Oudh.)	Marts below Allahabad.	Miscellaneous marts.	Total.	Total sugar.	Name of sugar marts below line from which the post is supplied.	From post: Distance in miles.	Direction.	Nature of communication.	Description of carriage.	Average cost of carriage in lbs. a. p.	Name of marts above line to which the sugar crossing at the post finds its way.	From port: Distance in miles.	Direction.	Nature of communication.	Description of carriage.	Average cost of carriage per maund.	Remarks.
		Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.		Miles.						Miles.				Rs. a. p.	
Mirzapur	Mirzapur	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	Khusub	60	E.	Kachu road	Camels and donkeys.	0 4 0	Benares	69	W.	Kachu road	Camels	0 1 0	Agra original investment, grain being taken in return.
																	Fiel Dadan Khan	165	E.	Ditto	Ditto	0 4 3		—	—	—	—	—	
	Kallechuk	—	—	4,374	—	—	—	4,374	—	234	—	—	—	134	4,608	4,608	Amritsar	233	N.	Ditto	Camels	3 pie per mile	Dera Ismail Khan	33	S.	—	—	3 pie per mile	Ditto ditto.
	Shekkur	—	—	—	1,875	2,370	2,971	—	6,214	—	1,919	240	291	—	—	2,450	8,664	Moultan	410	E.	Ditto	Camels	0 3 0	Ditto	16	N.	Kachu road and rivers.	Camels and boats.	0 2 0	Ditto ditto.
																		Amritsar	700	E.	Rail	Rail	0 11 0	Cabul	826	N. W.	Ditto	Ditto	0 9 0	Ditto ditto.
	Leich	—	—	—	—	—	2,875	2,875	—	—	—	—	—	6,126	6,126	9,001	Moultan	60	S. E.	Kachu road	Camels and donkeys.	0 4 0	Lieh	Inundatory abeys.	E.	Kachu road	Camels and donkeys.	—	Generally as a return freight in lieu of grain.
	Dehra Dia Panch	—	—	—	—	—	1,870	1,870	—	—	—	—	—	2,930	2,930	4,800	Ditto	50	S. E.	Ditto	Ditto	1 pie per mile	Dehra Dia Panah.	Do.	W.	Ditto	Ditto	1 pie per mile	Ditto ditto.
	Kurnaul	—	—	—	—	—	13,473	13,473	—	—	—	—	—	26,568	26,568	40,041	Ditto	70	S. W.	Rail and district road.	Rail and camels.	1 0 0	Dehra Ghazi Khan	13	S. E.	Ditto	Canal	1 0 0	Sugar is an original investment, the return freight is grain, indigo, hides, ghi, &c.
	Meerahan Ghur	4,782	811	875	—	—	11,844	18,312	12,461	—	3,227	—	—	21,333	37,021	55,333	Ditto	11	S. E.	Rail	Rail	6 pie per mile	Karachi	845	S. W	Indus	Steamers and boats.	11 annas per maund.	As an original investment, iron, spices, &c., grocery & general. being brought in return.
	Bagrao	—	—	13,368	6,917	—	—	20,285	30,855	—	22,787	21,187	—	—	67,711	1,08,572	2,08,858	Ditto	70	N. E.	District road	Camels and donkeys.	1 pie per mile	Jubalpur	5	S.	District road	Camels and donkeys.	3 pie per mile	Sugar is an original investment, the return freight is grain, indigo, hides, &c., iron, spices being brought in return.
																							Karachi	802	S. W.	Indus	Boats	11 annas per maund.	
																	Sujabad	8	N.	Ditto	Ditto	Ditto	Bhawalpur	80	S.	Ditto	Ditto	1 pie per maund	Return freight being brought in return to grain, indigo, hides, &c.
	Dunraper	—	—	—	—	—	2,150	2,150	—	—	—	—	—	3,360	3,360	10,510	Moultan	31	N.	Ditto	Ditto	2 pie per mile	Karur	16	S. E.	Ditto	Ditto	2 pie	The bullocks are mostly the private property of the Kurnaul camels, take back grain and indigo to Moultan occasionally.
																	Sujabad	86	W.	Ditto	Ditto	Ditto	Ancrpur	11	S. E.	Ditto	Ditto	Ditto	
	Karnpur	—	—	—	—	—	2,061	2,061	—	—	—	—	—	2,951	2,951	6,012	Amritsar	240	N. E.	Rail and road	Rail and camels,	2 pie	Karanpur	½	S.	Customs road	Ditto	2 pie per maund per camel.	In return for grain, &c.
																	Moultan	87	S. W	District do.	Camels and asses	Ditto	Ladan	15	E.	Ditto	Ditto	1½ pie for donkeys.	
																	Sujabad	78	N.	Ditto	Ditto	Ditto	—	—	—	—	—	—	
	Sahoka	—	—	—	—	—	1,200	1,200	—	—	—	—	—	2,838	2,838	4,038	Moultan	80	N. W.	Rail and district road.	Rail and camels	½ anna per mile.	Tibbi	16	S. E.	Customs and district road.	Ditto	1 pie per maund for camels and ½ pie per maund for asses.	Ditto ghi, saji, hides, &c.
																							Sahoka	Outlier	S.	Customs road	Ditto		
																	Amritsar	320	S. W	Ditto	Ditto	Ditto	Ladan	18	S. W.	Customs and district road.	Ditto		
	Pak patan	—	750	—	—	—	—	750	2,551	—	—	—	—	—	2,551	3,301	Amritsar	132	N. E.	Ditto	Tibbi	1 pie per mile	Mianwalad	10	S.	District	Ditto	1 pie per mile	Ditto for saji and wool.
																	Jalandar	185	E.	Ditto	Ditto	Ditto	Tibbi	34	W.	Ditto	Ditto		
	Shahanal	—	—	—	—	—	4	4	—	—	—	—	—	53	53	57	Firozpur	50	N. E.	District road	Camels and asses.	0 3 0 0 2 0	Villages in neighbourhood.	10	S.	Ditto	Ditto	0 3 0 0 2 0	Ditto for miscellaneous country produce.
	Total	4,812	24,182	9,415	9,370	2,021	54,009	1,05,374	14,667	25,178	24,898	360	—	1,50,985	2,51,988	3,55,362													
Firozpur	Fazilka	—	—	—	—	—	8,008	8,008	—	—	—	—	—	30,087	30,087	37,495	Firozpur and Jalandar,	50 & 110 miles respectively.	N. E.	Kachu road and river.	Camels, carts and boats.	1 pie per maund per mile.	Bikanir Mirchimabad and Bahawalpur.	150 & 110 respectively.	S. W.	Kachu road and river	Camels, carts and boats.	1 pie per maund per mile.	Sugar comes as an original investment and conveyance generally returned empty but sometimes carry sajji and wool.
	Muktsir	—	—	—	—	—	360	360	—	—	—	—	—	401	401	761	Khairwala	5	N. E.	Kachu village roads.	Camels	1½ pie per maund per km.	Abohar	46	W.	Kachu village road.	Camels	1½ pie per maund per km.	Sugar comes on camels and returns empty.
																	Muktsar	18	N.				Bhatnair	48	S. E.				
	Lachi	—	—	—	—	—	68	68	—	—	—	—	—	115	115	183	Bhlanda	20	E.	Kachu road	Ditto	4 annas per mile,	Bhatnair	55	W.	Kachu road	Ditto	2 pice per mile	As an original investment.
	Dabwali	—	—	—	—	—	80	80	—	—	—	—	—	292	292	372	Bhlanda	24	N. E.	Village Pathway	Ditto	4 annas 2 pice per maund.	Chawala	18	S. W.	Village pathway	Ditto	2 pice per mile	As an original investment.
	Odka	—	—	—	—	—	71	71	—	—	—	—	—	69	69	140	Shimli Jalandar Jungle	200 200 70	N. N. N.	Kachu road Ditto Ditto	Camels	1 pie per mile per maund.	Chittala Ditto Roorega	20 28 18	N. N. N.	Kachu road	Camels	1 pie per mile	Camels go empty; bring back sugar occasionally.
	Salarwala	—	—	—	—	—	2,302	2,302	—	—	—	—	—	3,917	3,917	6,226	Jalandar Shimli	180 210	N. N.	Kachu road Ditto	Ditto Ditto	2 pice per mile per maund.	Sirsa Sauna Jodhpur	18 18 300	S. E. S. W. S.	Ditto	Ditto	2 pice per maund	Original investment; occasionally grain in return.
	Delhi	—	800	1,925	92	—	1,578	3,395	—	214	7,320	—	—	3,794	11,328	15,514	Panipat Shimli Jungle	150 225 150	E. E. E.	Common road	Carts and camels	1 anna 4 pice per maund to line.	Sirsa Jodhpur	6 300	W. S.	Common road	Carts and camels	2 pice per maund	Original investment, carriage returns empty, camels sometimes bring sajji.
	Jodhn	—	—	1,000	6,362	—	—	7,362	—	—	—	—	—	13,754	44,251	51,778	Faizabad Shimli	12 145	E. E.	Kachu road Kachu and Fakkin road.	Carts and camels	1 pie per maund to line.	Sirsa Ditto	12 12	W. W.	Kachu road Ditto	Carts and camels	1 pie per maund	As an original investment.
	Bhatia	—	—	—	—	—	61	61	—	—	—	—	—	184	184	255	Fatehabad and Hissar	55 to 70 respectively	N. E.	Kachu road	Camels	Ditto	Sirsa	20	W.	Ditto	Camels	1 pie per maund	Ditto ditto.
	Ladwi	—	—	—	—	—	329	329	—	—	—	—	—	278	278	607	Hissar	12	E.	Ditto	Ditto	1 anna per maund	Sahanand	12	W.	Ditto	Ditto	4 pice per do	Sugar comes as an original investment.
	Kuri	—	—	1,982	—	—	—	1,982	—	4,757	—	—	—	290	5,047	6,029	Gohana Panipat	64 80	E. E.	Ditto Ditto	Carts and camel	4 annas per maund to line. 5 ditto.	Sahanand	12	W.	Ditto	Carts and camels	2 pie per mile	Ditto and sometimes returns with salt.
	Total	—	—	3,348	10,371	92	—	17,831	31,461	—	33,998	8,933	—	—	58,371	90,784	1,31,577												

No. IV.

PART II.—STATEMENT SHOWING THE COURSE OF THE SUGAR TRADE AND THE QUANTITY WHICH CROSSED EACH SECTION OF THE INLAND CUSTOMS LINE DURING THE YEAR 1876-77.—(*continued*).

Name of Division.	Name of post.	Description and quantity of sugar which passed each post.																From post.		Name of sugar marts below line from which the sugar is supplied.	From post.		Nature of communication.	Description of carriage.	Average cost of carriage to line.	Name of marts above line to which the sugar is consigned, as the post finds its way.	From post.		Nature of communication.	Description of carriage.	Average cost of carriage per maund.	Remarks
		Refined.						*Unrefined.*																								
		Jubulpur Distt.	Right bank of the Jumna.	Ganges Distt.	Left bank of the Ganges (Rohilkhand and Eastern Oudh.)	Marts below Allahabad.	Miscellaneous marts.	Total.	Jubulpur Distt.	Right bank of the Jumna.	Ganges Distt.	Left bank of the Ganges (Rohilkhand and Eastern Oudh.)	Marts below Allahabad.	Miscellaneous marts.	Total.	Total sugar.																
		Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.		Miles			Miles							Miles				
Benar—(*concluded.*)	Hissil	...	...	423	...	...	...	423	...	218	...	...	...	...	218	642	Gohana	37	N. E.		33	S. E.										
																	Karnal	81	E.	Kachu road ...	Carts and camels.	4 annas per mile per maund.	Bhawani and Sirsa.		80	W.	Kachu road ...	Carts and camels	3 annas and 2½ annas as per season.	Sugar is brought both as a return freight and as original investment.
																	Karnal	1	N.			4 annas do.										
	Mundehal ...	...	...	...	...	...	1,024	1,024	...	...	...	...	...	...	...	1,024	Hansi					½ pie do.										
	Meinn ...	...	...	10,371	6,310	...	8,149	24,910	...	21,409	8,891	...	...	28,213	58,429	83,339	Karnal	18	N.	Ditto ...	Ditto, &c.	½ pie do. ...	Ditto ...		18	S.	Ditto ...	Ditto, &c.	½ pie, &c. ...	Sugar comes as an original investment.
																	Nilokheri	30	N.													
	Total ...	...	...	10,794	11,790	90	...	27,818	27,548	...	27,751	17,036	...	...	72,337	1,10,375	1,38,191															
	Kalanaur ...	...	...	23,599	14,271	...	...	38,100	...	5,018	1,75,106	...	...	14	1,80,138	1,83,253	Karnal	93	N.	Kachu road ...	... arts and camels	½ pie per maund	Bhawani ...		30	S. W.	Kachu road ...	Carts and camels.	0-1-6 per maund.	Invariably as a return freight and only sometimes as original consignment.
																	Karnal	93	N.	Kachu road ...	Ditto ...										
																	Nilokhi	93	N.	Ditto ...	Ditto ...										
																	Jhajjar	38	N. E.	Ditto ...	Ditto ...										
																	Sampur	44	N. E.	Ditto ...	Ditto ...										
																	Sohkarampur	157	N.	Ditto ...	Ball ...										
																	Nilokhiampur	214	N.	Ditto ...	Ditto ...										
																	Delhi	42	E.	Ditto ...	Carts and camels.	1-7 per maund	Bhawani and local consumption in the vicinity of the line.		30	N. W.	Ditto ...	Ditto ...	7-10 of a pie per maund.	Ditto ditto.
	Pari ...	...	...	40,643	32,720	...	...	73,363	...	93,764	121	...	...	14,532	93,317	1,66,680	Mirzapur	199	E.	Kachu pukka ...	Ditto ...										
																	Chandausi	156	N. E.	Ditto ...	Ditto ...										
																	Bareilly	156	E.	Ditto ...	Ditto ...										
																	Bijgarh	43	N. E.	Ditto ...	Ditto ...										
																	Shamsabad	150	E.	Ditto ...	Ditto ...										
																	Nagina	159	N. E.	Ditto ...	Ditto ...										
																	Bhawanipur	159	N.	Village road ...	Ditto ...	1 pie per maund	Rewari ...		30	S.	Village road ...	Ditto ...	0-1-4	Original investment.
																	Bijgarh	46	N. E.	Ditto ...	Ditto ...	47 ditto ...	Narnol ...		60	S.	Ditto ...	Ditto ...	0-2-8	
																	Shikohi	30	N.	Ditto ...	Ditto ...	47½ ditto ...									
																	Fatehpur	200	N. E.	Ditto ...	Ditto ...	1 23½ ditto ...									
																	Chandausi	156	N. E.	Ditto ...	Ditto ...	1 24½ ditto ...									
																	Bareilly	156	E.	Ditto ...	Ditto ...	1 25½ ditto ...									
																	Delhi	42	E.	Ditto ...	Ditto ...	1 27½ ditto ...									
	Jhajjar ...	...	...	12,778	7,373	...	304	20,455	...	...	18,941	4,451	...	13,926	77,373	97,728	Bahdurkhand	156	E.	Kachu road ...	Carts ...	1 24 ...	Farukhnagar ...		8	S.	Kachu road ...	Carts ...	1 23 do. ...	Return freight.
																	Ganges Creek ...	209	E.	Metalled road ...	...	1 23 ...									
																	Vicinity of Jumna canal	20	E.	Kachu road ...	...	1 3 pie ...									
																	Meerut ...	81	N.	Railway ...	Ball waggons ...	0 1 6									
																	Dehli ...	42	E.	Ditto ...	Do. kachu ...	0 0 6	Rewari ...		25	W.	Railway ...	Railway ...	0 3 6 do.	
	Garhi, Harsru { By rail, By road.	...	...	...	...	...	6	6	...	...	...	...	...	911	911	917	Bijgarh ...	43	N.	Pukka road ...	Do. and carts	0 2 9	Farukhnagar ...		8	W.	Ditto ...	Ditto ...	0 1 4 do.	
		...	...	2,983	...	...	5,050	8,033	...	...	4,332	...	...	60,302	60,302	81,294	Muzaffarnagar ...	100	N.	Railway ...	Railway waggon,										
																	Kandhali ...	60	N.	Ditto ...	Ditto ...										
	Sihat ...	...	...	1,715	...	...	...	1,715	...	...	3,142	...	...	...	3,142	4,857	Chandausi ...	111	E.	Partly kachu and partly pukka	Carts ...	12 per maund ...	Sohna ...		8	W.	Kachu road ...	Camels ...	1 an. per md.	Original investment.
																	Bijgarh ...	75	N. W.	Ditto ...	Ditto ...	10 ditto ...	Nuh ...		14	S. W.	Ditto ...	Ditto ...	14 ditto ...	
																							Alwar ...		55	W.	Ditto ...	Ditto ...	1 pie per maund.	
	Hattin ...	...	...	8,705	12,078	...	1,216	19,999	...	...	16,752	2,402	...	2,147	20,742	40,648	Dhanaura ...	99	N. E.	Ditto ...	Ditto ...	7½ per maund ...	Rajgarh ...		66	W.	Ditto ...	Ditto ...	1½ ditto.	
																	Baggat ...	57	N. W.	Ditto ...	Ditto ...	9 1 ditto ...	Rewari ...		180	W.	Ditto ...	Ditto ...	1 23 ditto.	
																							Nuh ...		30	W.	Ditto ...	Ditto ...	1 25 ditto.	
	Nowshal ...	...	...	1,337	57	1,201	45	4,310	...	...	74,477	82,195	3,010	...	1,59,682	2,73,992	Firozpur ...	34	N.	Ditto ...	Ditto ...	2 6 ditto ...	Dhanaura ...		87	E.	Ditto ...	Ditto ...	0-2-6 ditto ...	Original investment.
																	Faridabad ...	5	N.	Ditto ...	Ditto ...	1 4 ditto ...	Bijgarh ...		57	N. E.	Ditto ...	Ditto ...	0-1-6 ditto ...	
																	Shahjahanpur ...	227	E.	Rail ...	Rail waggons ...	24 Rs. per 100 maunds.	...		...	...	...	...	...	
	Delhi by rail ...	...	...	9,545	10,186	10,741	650	31,922	...	...	74,477	82,195	3,010	...	1,59,682	2,73,992	Pilibhit ...	195	N. E.	Ditto ...	Ditto ...	20 4 4 ditto ...	Rewari ...		51	S. W.	Rail ...	Rail waggons ...	0-3-6 ditto.	
																	Meerut ...	81	N.	Ditto ...	Ditto ...	0 1 6 ditto ...	Jaipur ...		190	S. W.	Ditto ...	Ditto ...	0-4-4 ditto.	
																	Pilibhitpur ...	171	N. E.	Ditto ...	Ditto ...	0 3 6 ditto ...	Alwar ...		97	N.	Ditto ...	Ditto ...	0-3-6 ditto.	
	Total ...	...	...	91,751	1,24,746	43,106	859	61,464	2,50,379	...	1,06,105	2,51,291	10,664	...	1,39,530	6,08,591	9,29,809															
	Kosi ...	...	...	4,916	...	10,701	...	...	15,617	...	5,872	...	13,950	...	20,822	36,439	Dhanaura ...	108	N. E.	Kachu road ...	Carts ...	6 annas per mile per maund.	Bhartpur ...		28	...	Kachu road ...	Carts ...	1 pie per maund per mile.	
																	Baggat ...	93	N.	Ditto ...	Ditto ...	Ditto ...			88	...	Ditto ...	Ditto ...	Ditto.	
	Sahar ...	...	...	810	1,3	125	...	...	1,938	...	3,491	4,182	6,712	...	4,950	20,035	Mantra ...	10	E.	Pukka road ...	Carts and ponies	9 pie per maund.	Chamoha ...		5	W.	Ditto ...	Carts and ponies.	3 pie ditto.	
																	Hatoras ...	52	E.	Ditto ...	Ditto ...	6-4-8 ditto ...	Khaira ...		10	W.	Ditto ...	Ditto ...	1 anna.	
																	Mantra ...	3	E.	Ditto ...	Carts and camels.	6 pie ditto ...	Gobardhan ...		4	W.	Pukka road ...	Carts ...	6 pie per maund per mile.	
																	Hathras ...	38	N. E.	Ditto ...	Ditto ...	0-0-3 ditto ...	Dig ...		18	W.	Ditto ...	Ditto ...	Ditto.	
	Aring ...	...	...	5,726	10,759	...	...	24,582	...	14,580	13,256	...	...	27,845	58,126		Sangsni ...	60	N. E.	Ditto ...	Carts ...										
																	Mirzilly ...	170	N.	Ditto ...	Carts and camels										
																	Shahjahanpur ...	260	N. E.	Ditto ...	Ditto ...										
																	Futeh ...	235	N.	Ditto ...	Carts ...										
																	Tilhar ...	150	N.	Ditto ...	Ditto ...										
	Chuli Kwi ...	...	...	1,451	2,315	...	...	6,797	...	8,114	7,344	4,148	...	10,584	30,357		Hathras ...	38	E.	Ditto ...	Carts and camels.	0-3-6 ditto ...	Bhartpur ...		17	S.	Pukka road ...	Carts and camels.	0-1-6 ditto.	
	Bunela ...	...	...	183	...	...	...	183	...	1,067	618	...	...	1,685	1,803		Agra ...	20	E.	Ditto ...	Carts ...	1 anna ...	Sonkh Gobardhan ...		10	W.	Kachu road ...	Carts ...	0-1-0 ditto.	
	Bedpuri ...	...	...	11,313	13,057	...	...	24,912	...	...	8,241	9,240	...	17,773	49,026		Ditto ...	7	E.	Ditto ...	Carts, camels, donkeys.	6 annas ...	Bhartpur ...		15	W.	Pukka road ...	Carts, camels, donkeys.	0 annas.	
	Kakuba ...	...	...	58,589	82,767	...	11,315	65,654	...	15,551	11,502	...	...	8,723	35,487	1,06,571	Ditto ...	6	N.	Ditto ...	Camels, carts, bullocks, asses.	Ditto ...	Gwalior ...		79	W.	Ditto ...	Carts, camels, bullocks, asses.	4 annas.	
	Dhimri ...	...	...	324	329	...	...	1,045	...	2,148	956	...	...	3,104	4,891		Ditto ...	13	N. W.	Kachu road ...	Bullocks ...	1 anna ...	Ditto ...		60	S.	Kachu road ...	Bull-oks	4 Ditto.	
	Faridabad ...	...	...	340	...	...	...	340	...	...	1,374	...	...	...	1,374	1,620	Ditto ...	21	S. W.	Pukka road ...	Camels and carts	2 annas ...	Firuzpur ...		18	S. E.	Ditto ...	Ditto ...	1 anna.	
																	Mirzapur ...	200	S. E.	Kachu road ...	Trade ...	14 annas ...									
	Bah ...	...	...	4,316	...	...	...	4,316	...	...	39,719	...	...	7,253	46,972	51,288	Sirsagunj ...	89	N. E.	Kachu road ...	Carts ...	10 annas ...	Gwalior ...		83	S.	Ditto ...	Ditto ...	2 annas.	
	Sarai Tal ...	...	...	14	...	...	...	14	...	...	3,748	...	...	...	3,748	3,762	Jawarabhagar ...	19	N. E.	Ditto ...	Ditto ...	12 annas ...									
																	Ditto ...	19	N.	Ditto ...	Bullocks ...	0 1 3	Bhind ...		10	S.	Ditto ...	Ditto ...	2 annas.	
																	Ditto ...	19	N.	Ditto ...	Carts ...	0 4 0	Gwalior ...		20	S.	Ditto ...	Ditto ...	4 annas.	
																	Dataganj ...	190	N.	Ditto ...	Ball ...	0 2 0	Ditto ...		60	S.	Ditto ...	Carts, camels, bullocks.	Ditto.	
																	Shahjahanpur	190	N.	Ditto ...	Ditto ...										
	Sarkpura ...	...	...	6,885	...	...	...	6,885	...	...	36,163	...	...	...	36,163	43,048	Cawnpore ...	89	E.	Rail and road...	Ditto ...	0 2 0	Ditto ...		60	S.	Ditto ...	Ditto ...	Ditto.	
																	Etawah ...	6	N.	Pukka road ...	Carts, camels and bullocks.	0 1 0	Ditto ...		60	S.	Ditto ...	Ditto ...	Ditto.	
	Chakarnagar ...	...	...	114	...	...	...	114	...	...	5,019	...	...	3,050	8,183		Lucknow ...	4 miles	N. E.	Kachu road ...	Bullocks and head loads.	1 2 0	Taksil ...		18	S. W.	Foot path ...	Bullocks and head loads.	1 anna.	
	E. I. Railway ...	...	...	1,33,566	1,41,810	...	...	2,75,376	...	...	1,22,407	78,993	...	7,691	2,10,091	4,85,467															
	Total ...	...	...	2,18,301	2,15,669	1,54,666	...	11,310	6,99,956	...	69,758	318,903	1,11,753	...	26,614	6,47,390	6,87,346															

No. IV.

PART II.—STATEMENT SHOWING THE COURSE OF THE SUGAR TRADE AND THE QUANTITY WHICH CROSSED EACH SECTION OF THE INLAND CUSTOMS LINE DURING THE YEAR 1876-77—*(concluded)*.

Name of division	Name of post.	Description and quantity of sugar which passed each post. — Refined. — Adulterated Dutch	Refined. — Right bank of the Jumna.	Refined. — Ganges Dutch.	Refined. — Left bank of the Ganges (Behlolkhand and Eastern Oudh).	Refined. — Marts below Allahabad.	Refined. — Miscellaneous marts.	Refined. — Total.	Unrefined. — Adulterated Dutch.	Unrefined. — Right bank of the Jumna.	Unrefined. — Ganges Dutch.	Unrefined. — Left bank of the Ganges (Behlolkhand and Eastern Oudh).	Unrefined. — Marts below Allahabad.	Unrefined. — Miscellaneous marts.	Unrefined. — Total.	Total sugar.	Name of sugar marts below line from which the post is supplied	From post. — Distance in miles.	From post. — Direction.	Nature of communication.	Description of carriage.	Average cost of carriage per maund.	Name of mart above line to which the sugar crossing at the post finds its way.	From post. — Distance in miles.	From post. — Direction.	Nature of communication.	Description of carriage.	Average cost of carriage per maund.	Remarks.
		Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.		Miles						Miles					
Jaulnee.	Jugannaypur	—	—	—	—	—	—	—	53	53	—	—	—	—	—	53	Phaphund	16	N. E.	No marts within line.	—	—	—	—	—	—	—	—	—
	Jalaun	—	—	—	340	—	—	340	914	914	—	—	1,055	—	1,055	2,309	Awraiya	20	E.										Sugar comes as return freight.
	Kanch	—	—	2,301	1,816	—	—	—	3,776	—	10,164	2,345	—	—	12,509	16,285	Cawnpore	91	N. E.	Metalled and kacha.	Carts, bullocks, ponies and camels.	4-6-6 per maund.	Jhansi	82	S. W.	Kacha pakka	Carts, bullocks, ponies and camels.	0-3-11 per md.	Both original and return freight.
	Sagwi	—	—	1,268	2,063	318	63	—	7,543	—	1,423	6,141	63	—	10,775	18,318	Kalpi	41	N. E.	Ditto	—	0-2-8 ditto	Dutia	36	N.	Ditto	—	0-4-5 ditto	Sugar generally comes as an original freight taking back ghi and cotton.
																	Kalpi	40	N.	Metalled	Carts	0-3-0 ditto	Sumpther	18	N.	Kacha	—	0-6-6 ditto	
																	Cawnpore	91	N. E.	Ditto	Ditto	0-5-0 ditto	Dutia	36	N.	Ditto	—	0-5-0 ditto	
																	Shahjahanpur	228	N.	Ditto	Ditto	0-2-6 ditto	Jhansi	47	S.	Ditto	—	0-3-0 ditto	
	Iyuh	—	—	13	—	—	—	13	—	1,240	—	—	—	—	1,240	1,253	Sihli	24	E.	Kacha	Carts and bullocks.	0-2-0 per md. per mile.	Dutia	46	S. W.	Kacha	Carts and bullocks.	0-2-0 per md. per mile.	
																	Cawnpore	131	N. E.	Pakka	Carts, bullocks and ponies.	1 pie ditto	Bhander	19	W.	Ditto	—	4 pie ditto	In the case of Cawnpore sugar is a return freight for ghi, oil, seeds and cotton. The above remarks apply also to Kanch and Kalpi. For Cawnpore also it is a return freight in lieu of pieces of goods. For Jasnell again is an original investment.
																	Kalpi	72	N. E.	Ditto	Ditto	Ditto	Jhansi	18	S. W.	Pakka	—	2 pie ditto	
	Chirgaon	—	—	—	127	—	—	—	127	—	1,729	—	—	—	1,729	1,856	Kanch	54	N.	Kacha pakka	Ditto	Ditto	—	—	—	—	—	—	—
																	Cawnpore	107	N.	Kacha	Ditto	2 pie ditto	—	—	—	—	—	—	
																	Sirsh	44	N.	Ditto	Ditto	1 pie ditto	—	—	—	—	—	—	
																	Jaswell	14	E.	Ditto	Ditto	Ditto	—	—	—	—	—	—	
																	Sirsh	48	N. E.	Kacha	Carts	0 pie ditto	Jhansi	9	W.	Pakka kacha,	Carts bullocks and ponies.	2 pies per maund per mile.	As an original investment.
	Saraguan	—	—	—	—	—	53	53	—	1,705	—	—	—	—	1,705	1,758	Cawnpore	107	N.	Pakka	Ditto	Ditto	—	—	—	—	—	—	—
																	Sirsh	48	N. E.	Kacha	Carts	0 pie ditto	Jhansi	9	W.	Pakka kacha,	Carts bullocks and ponies.	2 pies per maund per mile.	As an original investment.
																	Gurowsi	107	N.	Ditto	Ditto	Ditto	—	—	—	—	—	—	
																	Sadabadpur	210	N. E.	Pakka, kacha.	Carts and bullocks.	1 pie ditto	Kotá	120	W.	Ditto	—	2 pies ditto	Sugar is an original investment.
	Jhansi	—	—	106	4,546	171	—	—	4,823	—	7,910	6,351	—	—	9,314	14,137	Cawnpore	140	N.	Pakka	Carts	Ditto	Jhansi	9	W.	Ditto	—	2 „ ditto	
																	Porthipur	93	S. E.	Pakka, kacha.	Bullocks and buffaloes.	1 pie ditto	—	—	—	—	—	—	
	Bahina	—	—	—	—	—	—	—	213	—	—	—	—	—	213	213	Mugnapur	10	E.	Metalled and kacha.	Carts and bullocks.	1 pie ditto	Khanyadhana	36	S. W.	Ditto	—	1 pie ditto	The despatches of unrefined sugar concerned were brought as an original investment.
																							Bhadwa	9	S. W.	Ditto	—	Ditto	
	Talbehat	—	—	—	—	—	15	15	—	—	—	—	63	63	78	Porthipur	55	E.	Kacha	—	2 pies ditto	Jakhora	9	S. W.	Kacha	—	2 pies ditto	Original.
	Bhári	—	—	—	—	—	6	6	—	—	—	—	664	664	670	Sumeri	15	E.	Ditto	—	Ditto	Nimeta	14	W.	Ditto	—	Ditto	
																	Mirzapur	186	N. E.	Ditto	Carts and bullocks.	1½ per ditto	Kotá Patan	115	S. W.	Ditto	—	2 pies ditto	Sugar generally comes as an original investment, carriage returning with salt and other miscellaneous goods.
	Lalitpur	—	—	—	1,575	—	10,548	—	12,027	—	—	272	—	—	1,397	13,424	Bahadurpur	300	S. E.	Ditto	Ditto	Ditto	Mandhesi	420	S. W.	Ditto	—	Ditto	
																	Cawnpore	180	N. E.	Ditto	Ditto	Ditto							
																	Cawnpore	218	E.	Ditto	Carts, &c.	1 pie ditto	Khori	20	S. W.	Ditto	—	1 pie ditto	Sugar comes in return for salt.
	Gora	—	—	7	270	—	105	382	—	4,817	1,324	—	—	116	6,257	6,639	Kanch	126	N.	Ditto	Ditto	Ditto	Sarang	66	W.	Ditto	—	Ditto	
																	Mahrowni	19	N. E.	Ditto	Ditto	Ditto							
																	Partabgunj	26	N. E.	Ditto	Ditto	Ditto							
	Total	—	—	3,773	13,872	493	10,853	830	29,793	—	28,373	24,319	63	—	4,000	56,755													
Barner.	Malhon	—	—	—	—	—	—	898	905	—	—	—	—	—	9,537	9,552	9,540	Marauni	83	N. E.	Kacha road	Pack cattle	2 pie per mile per md.	Khimlasa and Khurai	14	S. W.	Kacha	—	2 pie per mile per md.	Sugar comes as original investment, carriage returning generally with grain but at times with salt.
																								20	S. W.	Ditto	—	Ditto	
	Bandri	—	—	—	—	—	—	104	104	—	—	—	84	—	84	208	Jubbulpore	120	S. E.	Ditto	Ditto	1-0-0 per maund, 3-0-0 ditto	Khorai	19	W.	Ditto	—	Ditto	0-3-6 ditto
																	Sangor	10	E.	Ditto	Ditto								As an original investment and returning with salt and other miscellaneous goods.
	Sangor	—	—	—	—	—	74	74	—	—	—	—	97	97	171	Jubbulpore	112	S. E.	Ditto pakka	Ditto	8 annas per md.,	Saharjhoh	38	S. W.	Ditto and pakka	Ditto	1 annas ditto	Sugar comes as an original investment, carriage returning empty sometimes with other goods.
	Tili	—	—	—	—	4,319	—	4,319	—	—	—	—	783	—	759	5,078	Ditto	109	S. E.	Ditto	Ditto	2-6-0 per maund for the whole distance,	Saharjhoh	38	S. W.	Ditto	—	2 annas ditto	Ditto ditto
																							Khori	23	N. W.	Kacha	—	Ditto	
	Gurjhansi	—	—	—	—	26	—	26	—	—	—	—	64	—	64	90	Rahli	17	E.	Kacha road	Bullocks	3-4-0 per maund,	Kesli	16	S.	Ditto	—	4 annas ditto	Sugar comes as an original investment.
	Dasri	—	—	—	—	—	53	53	—	—	—	—	—	108	108	161	Jubbulpore	39	S. E.	Ditto	Ditto	2-1-0 ditto	Saharjhoh	18	W.	Ditto	—	Ditto	3-1-0 ditto
	Tendukhera	—	—	—	—	324	—	324	—	—	—	—	—	1,444	1,444	1,768	Gadarwara	20	S.	Ditto	Carts, bullocks and buffaloes.	Cart 0-4-3, bullock and buffalo 0-3-6	Dasri	15	W.	Ditto	—	Buffaloes 0-3-6 ditto	The sugar is originally brought as an original investment.
	Palsia	—	—	—	—	—	317	317	—	—	—	—	—	2,242	2,242	2,559	Ditto	18	S.	Ditto	Ditto	Carts 11 annas, bullocks 9 annas	Ditto	3	W.	Ditto	—	Ditto	0-1 10 ditto
	Sankhera	—	—	—	—	631	—	631	—	—	—	—	—	3,014	3,014	3,645	Ditto	18	S. E.	Ditto	Pack cattle	0-2-0 ditto	Udaipur	—	S.	Ditto	—	Ditto	Original freight.
	Ossoulia	—	—	—	—	36	—	36	—	—	—	—	—	1,751	1,751	1,787	Bankhedi	15	S.	Ditto	Ditto	0-3-0 ditto	Chatair	4	N.	Ditto	—	Ditto	0-1-9 ditto
	Total	—	—	—	—	5,679	1,450	7,129	—	—	—	—	931	12,199	13,013	20,139													
Rohanakund.	Mowkhera	—	—	—	—	—	5,152	—	5,152	—	—	—	—	5,372	—	5,372	10,524	Mirzapur	409	N. E.	Railway and house road.	Railway waggons and carts.	15 annas per md.	Ranch	14	N.	Kacha road	Cindy carts, sometimes cattle.	4 annas per maund for the whole distance.	Ditto.
	Patni	—	—	—	—	342	—	342	—	—	—	—	—	2,981	—	2,981	3,323	Rahli	8	S.	Kacha road	Carts and cattle,	2 annas ditto	Bhatkatch	3	S. W.	Ditto	—	Carts and cattle	3 pie per md.	Ditto.
	Rochungchal	—	—	—	—	6,234	—	6,234	—	—	—	—	—	5,701	—	11,935	18,169	Mirzapur	441	N. E.	Rail and metalled road.	Railway waggons and carts.	1 do. ditto	Bhopal	43	N.	Ditto	—	Ditto	Ditto.
	Sleeper	—	—	—	—	168	—	168	—	—	—	—	—	733	—	733	901	Rewi	12	E.	Kacha road	Carts and cattle	1 anna ditto	Gondegaon	6	N.	Ditto	—	Ditto	Ditto.
	Sirsia	—	—	—	—	8,893	—	8,893	—	—	—	—	—	10,951	—	10,951	19,844	Mirzapur	477	N. E.	Railway	Railway waggons.	0-14-10 ditto	The greater portion of the sugar investment in the town of Harda and its neighbourhood, a small portion finding its way to foreign territory.	Indore	92	W.	Railway and metalled road.	Railway waggons and carts.	1½ pie per md.	Ditto.
	Khandwa	—	—	—	—	84,091	—	84,091	—	—	—	—	—	43,257	—	43,257	127,348	Ditto	340	N. E.	Ditto	Ditto	1-2-0 ditto							
	Total	—	—	—	—	1,05,764	—	1,05,764	—	—	—	—	—	69,975	—	69,975	1,75,739													
	Grand Total	—	4,813	1,50,352	4,11,758	2,13,749	1,35,136	1,71,022	10,35,805	14,067	2,51,004	4,13,509	1,01,784	70,974	4,33,373	16,06,174	26,41,977												

ABSTRACT.

Part II.—Sugar.

Province.	Division.	*Refined.* Jalandar Duab.	Right bank of the Jumna.	Ganges Duab.	Left bank of the Ganges (Rohilkhand and Eastern Oudh).	Marts below Allahabad.	Miscellaneous marts.	Total.	*Unrefined.* Jalandar Duab.	Right bank of the Jumna.	Ganges Duab.	Left bank of the Ganges (Rohilkhand and Eastern Oudh).	Marts below Allahabad.	Miscellaneous marts.	Total.	Grand total.
		Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds	Mds.	Mds.
Panjab ...	Mooltan ...	4,913	24,185	9,415	2,270	2,071	64,080	1,06,934	14,667	55,170	24,888	360	...	1,56,805	2,51,890	3 58,824
	Hissar ...	...	14,046	15,390	96	...	27,816	57,348	...	57,756	17,050	...	...	84,567	1,59,372	2,16,721
	Dehli ...	...	94,733	1,56,746	42,106	859	25,834	3,20,278	...	1,60,106	2,95,291	13,604	...	1,79,530	6,08,531	9,28,809
	Total ...	4,913	1,32,964	1,81,551	44,472	2,930	1,17,730	4,84,560	14,667	2,73 0°2	3,37,229	13,964	...	3,80,902	10,19,794	15,04,354
N. W. Provinces	Agra ...	...	14,076	2,15,669	1,68,808	...	11,315	4,09,868	...	48,702	2,58,069	1,11,755	...	28.864	4,47,390	8 57,258
	Jhánsi ...	...	3,772	14,372	483	10,565	590	29,782	...	28,332	24,210	65	...	4,000	56,607	86,389
	Total ...	...	17,848	2,30,041	1,69,291	10,565	11,905	4,39,650	...	77,034	2,82,279	1,11,820	...	32,864	5,03,997	9,43,647
Central Provinces	Saugor ...	...	...	...	...	5,879	1,450	7,329	...	...	...	...	901	12,109	13,010	20,339
	Hoshangabad ...	...	...	...	...	1,03,764	...	1,03,764	...	...	...	...	69,373	...	69,373	1,73,137
	Total ...	...	...	...	...	1,09,643	1,450	1,11,093	...	...	...	...	70,274	12,109	82,383	1,93,476
	Grand total ...	4,913	1,50,812	4,11,592	2,13,763	1,23,138	1,31,085	10,35,303	14,667	3,50,066	6,19,508	1,25,784	70,274	4,25,875	16,06,174	26,41,477

No. V.

Comparative Return of the number of persons captured, convicted, &c., during the year 1875-76 *and* 1876-77.

Division.	Year.	Total number of smugglers captured by the department.	Released by department.							Sent up for trial.	Acquitted.	Convicted.	Pending when report was submitted.	Percentage of conviction on number of persons sent up for trial, less those whose cases were still undecided.
			On payment of single duty, line cases.	On payment of double duty or in default, confiscation of salt.	Infirm persons, pregnant women or minors.	For possessing less than 1 seer of salt.	On proof of ignorance or inadvertance.	For want of proof.	Total.					
Panjab. Panjáb mines	1875-76	142	1	26	...	32	...	6	65	77	7	70	...	90·91
	1876-77	120	...	8	...	48	...	4	60	60	5	50	5	90·91
Mooltan ...	1875-76	87	...	17	...	7	2	...	26	61	6	55	...	90·16
	1876-77	72	6	31	...	10	...	...	47	25	4	21	...	84· 0
Hissar ...	1875-76	(*a*) 212	...	133	...	...	...	1	134	77	2	75	..	97· 4
	1876-77	280	...	180	...	...	5	2	187	93	8	85	...	91· 4
Delhi ...	1875-76	(*b*) 504	...	340	...	...	2	...	342	159	33	(*c*)126	...	79·24
	1876-77	627	12	388	1	...	18	...	419	208	30	178	5	85·22
N.-W. P. Agra ...	1875 76	594	...	247	12	...	2	13	274	320	10	310	...	96·87
	1876-77	1,024	...	478	18	...	6	23	525	499	17	482	...	96·59
Jhánsi ...	1875-76	1,014	...	772	47	...	14	2	835	179	13	166	...	92·74
	1876-77	902	...	360	34	258	13	1	666	236	4	232	...	98 31
Central Provinces. Saugar ...	1875-76	2,606	3	2,221	...	...	1	5	2,230	376	11	365	...	97·07
	1876-77	922	1	587	...	...	16	10	614	308	6	302	...	98·05
Hoshangabad ...	1875-76	162	...	94	...	(*d*)20	16	...	130	32	1	31	...	96·87
	1876-77	385	2	186	1	(*e*)123	14	...	326	59	4	54	1	93· 1
Internal Branch. N.-W. Provinces ...	1875-76	(*m*)651	...	...	26	4	5	90	125	726	38	688	...	94·77
	1876-77	(*n*) 982	3	...	55	9	10	126	203	767	38	(*p*)694	35	94·81
Oudh ...	1875-76	453	...	...	...	55	...	4	59	394	28	366	...	92·89
	1876-77	(*o*)700	...	...	1	66	3	...	70	626	20	599	7	96·77
Total ...	1875-76	6,625	4	3,850	85	118	42	121	4,220	2,401	149	2,252	...	93·79
	1876-77	6,014	24	2,218	110	514	85	166	3,117	2,881	136	(*p*)2,692	53	95·19

(*a*) One person died.
(*b*) Three ditto.
(*c*) One person flogged.
(*d*) Less than five seers of salt.
(*e*) 26 ditto do. do., and 97 for possessing less than 4 chittaks of salt
(*m*) Number escaped one.
(*n*) 12 Cases pending.
(*o*) 4 Ditto.
(*p*) Result of punishment of 10 cases not known.

No. VI.

Comparative detail of persons imprisoned and fined for breach of Customs Laws, during the year 1875-76 *and* 1876-77.

Division.	Year.	Imprisoned.								Paid fines.																		
		Number imprisoned for six months.	Ditto for and above three months.	Ditto ditto 2 ditto.	Ditto ditto 1 ditto.	Ditto ditto 15 days.	Ditto ditto 10 days.	Below 10 days.	Total number who underwent imprisonment.	Number who paid fines of Rs. 250 and upwards.	Aggregate paid.	Above Rs. 100.	Aggregate paid.	Above Rs. 50 and up to Rs. 100.	Aggregate paid.	Above Rs. 30 and up to Rs. 50.	Aggregate paid.	Above Rs. 20 and up to Rs. 30.	Aggregate paid.	Above Rs. 10 and up to Rs. 20.	Aggregate paid.	Above Rs. 5 and up to Rs. 10.	Aggregate paid.	Up to Rs. 5.	Aggregate paid.	Total who paid fines.	Aggregate paid.	Average fines.
Pánjab mines	1875-76	...	...	2	3	5	1	...	11	...	...	...	...	...	...	4	200	3	75	24	371	12	120	16	58	59	824	13·97
	1876-77	1	...	...	...	3	...	...	4	...	...	...	...	4	340	3	140	1	30	18	337	7	70	13	58	46	975	21·2
Mooltan	1875-76	...	...	2	...	...	...	...	2	...	...	...	...	...	...	4	190	6	135	26	426	13	128	4	20	53	899	16·96
	1876-77	...	2	3	...	...	...	...	5	...	...	...	...	...	...	...	...	2	60	6	100	4	40	4	20	16	220	13·75
Hissar	1875-76	15	6	11	14	...	...	...	46	...	...	...	...	1	100	2	90	5	115	12	141	9	63	...	...	29	509	17·55
	1876-77	10	8	3	7	4	...	...	32	...	...	...	...	1	100	5	230	18	470	11	148	18	166	...	...	53	1,114	21 02
Delhi	1875-76	3	14	11	39	17	4	...	88	...	...	2	400	1	60	6	300	3	80	4	70	12	114	9	45	37	1,069	28 89
	1876-77	6	15	9	13	26	6	6	81	...	...	1	150	...	...	2	100	10	265	17	290	6	56	56	115	92	976	10·61
Agra	1875-76	11	16	9	54	34	19	17	160	...	...	...	...	...	...	...	...	2	40	6	90	35	309	107	431	150	870	5·8
	1876-77	4	14	51	69	35	21	24	218	...	...	...	...	...	...	2	100	2	50	28	473	50	478	182	445	264	1,546	5·86
Jhânsi	1875-76	12	13	11	7	3	2	1	49	...	...	...	...	1	100	9	445	1	30	48	620	43	224	15	33	117	1,452	12·41
	1876-77	11	7	9	22	7	7	2	65	...	...	...	...	...	...	5	240	4	110	12	211	38	357	108	325	167	1,243	7·44
Saugor	1875-76	7	16	36	104	11	1	11	186	...	...	...	...	...	...	2	75	11	280	32	462	51	446	83	313	179	1,576	8·8
	1876-77	11	25	35	40	28	5	7	151	...	...	...	...	...	...	5	220	7	196	34	488	53	475	52	170	151	1,549	10 25
Hoshangabád	1875 76	...	...	2	...	1	...	...	(a) 3	...	...	...	...	...	...	3	150	2	55	3	45	18	176	3	15	29	441	15 21
	1876-77	...	...	1	2	1	1	1	6	...	...	...	...	...	...	3	130	5	445	3	50	6	55	31	86	48	466	9·71
Interual, N.-W. P.	1875-76	17	68	90	91	29	9	3	(b)307	...	...	...	...	10	421	11	355	48	942	140	1,554	145	818	32	107	386	4,197	10 87
	1876-77	22	68	76	98	23	11	2	300	...	...	...	...	3	210	15	496	45	980	120	1,428	131	752	70	194	384	4,060	10·57
Oudh	1875-76	5	24	12	62	12	...	4	119	...	...	...	...	8	432	1	50	4	105	16	273	61	552	157	480	247	1,892	7·66
	1876-77	12	28	27	108	22	10	3	210	...	...	...	...	1	100	12	477	24	601	22	326	84	627	246	782	389	2,913	7·49
Total	1875-76	70	157	186	374	112	36	36	971	...	...	2	400	21	1,113	42	1,855	85	1,857	311	4,052	399	2,950	426	1,502	1,286	13,729	10·68
	1876-77	77	167	214	359	149	61	45	1,072	...	...	1	150	9	750	52	2,133	118	2,907	271	3,851	397	3,076	762	2,195	1,610	15,062	9·36

(*a*) One smuggler was imprisoned in addition to payment of fines.
(*b*) Five ditto ditto ditto.

No. VII.

Comparative Return of the total quantity of goods confiscated, and on which double duty was levied during the years 1875-76 *and* 1876-77.

Division.	Year.	Confiscation.						Total value of confiscation.	Double duty.						Total of extra duty so levied.
		Salt.			*Sugar.*				*Salt.*			*Sugar.*			
		Cases.	Quantity.	Value.	Cases.	Quantity.	Value.		Cases.	Quantity.	Amount of extra duty so levied.	Cases.	Quantity.	Amount of extra duty so levied.	
		No.	Mds.	Rs.	No.	Mds.	Rs.	Rs.	No.	Mds.	Rs.	No.	Mds.	Rs.	Rs.
Pánjab Mines ...	1875-76 ...	83	84	252	...	...	...	252	24	2	5	...	...	...	5
	1876-77 ...	78	42	125	...	...	...	125	8	1	2	...	...	...	2
Mooltan ...	1875-76 ...	34	15	190	15	64	355	545	...	...	...	70	111	126	126
	1876-77 ...	22	3	56	9	21	45	101	...	...	...	137	151	137	137
Hissar ...	1875-76 ...	160	754	2,650	2	10	48	2,698	76	6	18	83	218	246	264
	1876-77 ...	130	968	3,387	5	10	39	3,426	54	73	223	155	337	282	505
Delhi ...	1875-76 ...	174	630	3.075	5	5	38	3,113	79	385	1,156	342	463	410	1,566
	1876-77 ...	154	379	1,492	46	11	68	1,560	44	132	398	420	892	864	1,262
Agra ...	1875-76 ...	434	903	3,321	8	9	29	3,350	78	344	1,032	282	663	356	1,388
	1876-77 ...	600	1,230	3,630	26	24	72	3,702	155	330	1,032	415	714	629	1,661
Jhánsi ...	1875-76 ...	380	271	1,560	1	1	13	1,573	220	25	74	96	234	362	436
	1876-77 ...	311	146	1,029	2	...	...	1,029	190	15	137	126	218	205	342
Saugor ...	1875-76 ...	522	609	3,110	3	2	7	3,117	146	8	24	74	26	29	53
	1876-77 ...	365	261	1,392	44	8	48	1,440	50	3	75	151	31	38	45·5
Hoshangabad ...	1875-76 ...	54	48	157	8	18	247	404	19	14	17	156	233	288	305
	1876-77 ...	81	24	110	50	21	232	342	1	...	1	249	176	170	171
Total ...	1875-76 ...	1,841	3,314	14,315	42	109	737	15,052	642	784	2,326	1,103	1,948	1,817	4,143
	1876-77 ...	1,741	3,053	11,221	182	95	504	11,725	502	554	1,800·5	1,653	2,514	2,325	4,125·5

No. VIII.

Comparative Return of Cases reported to Revenue Commissioner or otherwise disposed of during the year 1875-76 *and* 1876-77.

1.			2.	3.	4.	5.	6.	7.	8.	9.	10.	11.	12.	13.	14.	15.	16.	17.	18.	19.
			Description and quantity of goods seized.		*Ground of seizure and detail of cases.*				*Cases ordered by Collectors or Commissioner of Customs.*				*Reported to Revenue Commissioner.*				*Order of Collectors.*			
			Salt.	Sugar.	Without rawannas.	In excess of rawannas.	Difference between goods and specification of rowannas and goods taken to closed posts, &c.	Total number of cases of seizures.	For release.	For confiscation.	For double duty.	Total number disposed of by Collectors or Commissioner of Customs.	For release.	For confiscation.	For double duty.	Total number of cases reported to Revenue Commissioners.	Confirmed.	Modified.	Reversed.	Total number of cases decided by Revenue Commissioners.
Panjab	Panjab mines	1875-76	86	...	107	...	...	107	29	...	24	53	...	54	...	54	54	...	...	54
		1876-77	42	...	86	...	...	86	...	42	14	56	...	30	...	30	30	...	...	30
	Mooltan	1875-76	15	174	65	54	...	119	...	...	12	12	...	39	68	107	106	1	...	107
		1876-77	3	172	64	104	...	168	13	...	23	36	...	19	111	130	129	...	1	130
	Hissar	1875-76	760	228	272	49	1	322	...	...	111	111	...	161	50	211	210	...	1	211
		1876-77	973	25	301	41	4	346	2	...	156	158	...	135	53	188	186	2	...	188
	Delhi	1875-76	1,015	467	444	156	...	600	...	...	260	260	...	164	176	340	339	1	...	340
		1876-77	511	903	522	140	2	664	...	...	385	385	...	126	153	279	279	...	...	279
N.-W. P.	Agra	1875-76	1,247	672	502	299	1	802	...	131	48	179	...	311	312	623	622	...	1	623
		1876-77	1,560	739	851	345	...	1,196	...	217	243	460	...	409	327	736	736	...	...	736
	Jhánsi	1875-76	296	234	607	90	...	697	...	...	425	425	...	178	94	272	271	...	1	272
		1876-77	140	213	553	76	...	629	...	...	420	420	...	121	88	209	209	...	...	209
Central Provinces.	Saugor	1875-76	617	36	735	18	1	754	6	...	385	391	...	287	76	363	363	...	...	363
		1876-77	263	41	570	42	...	612	1	...	352	353	...	203	56	259	259	...	...	259
	Hoshangabad	1875-76	62	256	138	106	...	244	4	17	14	35	...	45	164	209	207	2	...	209
		1876-77	24	231	285	109	...	394	2	85	129	216	...	45	125	170	166	1	...	167
	Total	1875-76	4,098	2,067	2,870	772	3	3,645	39	148	1,279	1,466	...	1,239	910	2,179	2,172	4	3	2,179
		1876-77	3,516	2,324	3,232	857	6	*a*4,095	18	344	1,722	2,084	...	1,088	913	*b*2,001	1,994	3	1	1,998

(*a*) Ten Cases pending departmental investigation.
(*b*) Three ditto ditto in the Court of Revenue Commissioner.

No. IX.

Comparative Return showing the quantity of goods seized as Head-loads, and the number of Head-load Salt smugglers apprehended during the year 1875-76 *and* 1876-77.

Division.	Salt.				Sugar.				Number of Head-load Salt smugglers seized.		Remarks.
	1875-76.		1876-77,		1875-76.		1876-77.				
	Number of head-loads.	Number of maunds.	Number of head-loads.	Number of maunds.	Number of head-loads.	Number of maunds.	Number of head-loads.	Number of maunds.	1875-76.	1876-77.	
Panjab — Panjab mines	149	75	134	42	...	...	...	...	139	117	
Panjab — Mooltan	29	12	22	2	15	6	16	4	28	22	
Panjab — Hissar	798	539	507	329	36	5	124	18	149	117	
Panjab — Delhi	586	339	455	257	261	28	285	39	201	177	
Panjab — Total	1,562	965	1,118	630	312	39	425	61	517	433	
N.-W. Provinces — Agra	844	556	1,100	701	8	2	111	13	453	574	
N.-W. Provinces — Jhânsi	1,104	148	797	105	4	1	65	4	916	727	
N.-W. Provinces — Total	1,948	704	1,897	806	12	3	176	17	1,369	1,301	
Central Provinces — Saugor	944	472	486	217	53	12	28	7	297	188	
Central Provinces — Hoshangabad	92	20	69	13	28	7	172	18	73	55	
Central Provinces — Total	1,036	492	555	230	81	19	200	25	370	243	
Grand Total	4,546	2,161	3,570	1,666	405	61	801	103	2,256	1,977	

No. X.

Statement showing the Quantity of Salt sold at each of the Mandi Mines during the official year 1875-76 *and* 1876-77.

Year.	Name of mines.	Amount sold for Consumption in British Territory.					Amount Sold for Consumption in Native States.							Total amount of salt sold.
		Kangra.	Kulu.	Simla.	Hoshiarpur.	Total.	Mandi.	Suket.	Chanda	Bilaspur.	Rampur Bishapur.	Other Native States.	Total.	
		Mds. s.	Mds. s.	Mds. s.	Mds. s.	Mds. s.	Mds. s.	Mds. s.	Mds. s.	Mds. s.	Mds. s.	Mds. s.	Mds. s.	Mds s.
1875-76	Goma ...	48,086 0	1,611 16	...	67 16	49,764 32	9,711 16	10 8	195 32	...	...	...	9,917 16	59,682 8
	Drang ...	19,366 32	12,663 8	6,275 0	150 0	38,455 0	14,509 24	6,428 32	245 24	8,668 32	2 333 0	7 24	32,193 16	70,648 16
	Total ...	67,452 32	14,274 24	6,275 0	217 16	88,219 32	24,221 0	6,439 0	441 16	8,668 32	2,333 0	7 24	42,110 32	130,330 24
1876-77	Goma ...	42,161 0	1,872 16	...	51 16	44,084 32	10,600 16	16 16	179 24	9 0	0 32	...	10,806 8	54,891 0
	Drang ...	24,074 24	14,615 16	5,504 32	74 32	44,269 24	14,761 8	7,236 0	75 8	8,987 0	2,390 16	...	33,449 32	77,719 16
	Total ...	66,235 24	16,487 32	5,504 32	126 8	88,354 16	25,361 24	7,252 16	254 32	8,996 0	2,391 8	...	44,256 0	132,610 16

REPORT

ON

THE ADMINISTRATION

OF THE

Inland Customs Department

FOR THE

OFFICIAL YEAR

1877-78,

WITH

APPENDICES.

ALLAHABAD:

NORTH-WESTERN PROVINCES AND OUDH GOVERNMENT PRESS.

1878.

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REPORT

ON

THE ADMINISTRATION

OF THE

INLAND CUSTOMS DEPARTMENT

FOR THE

OFFICIAL YEAR 1877-78.

INTRODUCTION.

STRENGTH AND REALIZATIONS OF THE DEPARTMENT.

THE following statement shows the strength of the Inland Customs Department, the number of miles of customs line, the amount of goods on which duty was levied, and the gross realizations of salt and sugar duty for the year 1877-78 as compared with the previous year :—

Year.	Number of officers.	Number of men.	Miles of line.	Number of maunds of salt taxed.	Number of maunds of sugar taxed.	Gross realizations.
						Rs.
1876-77 ...	266	11,121	1,612	62,71,507	26,49,281	(a) 1,69,82,874
1877-78 ...	250	9,706	1,572	59,63,376	20,69,929	1,66,67,442
Difference ...	−16	−1,415	−40	−3,08,131	−5,79,352	−3,15,432

Statement No. I. appended to this report gives the details for each division.

Reductions of establishment have been effected during the year,

During the year 1877-78, owing (1) to the abolition of the mileage duties on salt imported by railway from Bombay, (2) the redistribution of patrols' and assistant patrols' posts, and the amalgamation of the Hissar with the Delhi collectorate, Jhánsi with Agra, and Hoshangabad with Saugor, (3) the abolition of part of the line in the Khandwa section of the Hoshangabad division, and (4) the re-organization of postal arrangements in the Panjáb Mines Division, a reduction was effected of 16 officers and 1,415 men.

The following is a detail of the reductions in each class of officers and men :—

Collectors	3	
Patrols	9	
Sub-Assistants	4	
	—	16 officers.
Kotegashts	1	
Jamadars	3	
Clerks	55	
Peons	1,054	
Harkaras	48	
Servants	254	
	—	1,415 men.

(a) Inclusive of Rs. 19,275 on account Wire-Rope Tramway Receipts.

without impairing the efficiency of the line.

These reductions have not, I am glad to say, impaired the efficiency of the line as a preventive agency. The abolition of part of the line in the Khandwa Beat shortened the customs cordon by 40 miles.

The whole of these reductions taken together effected a saving in charges of Rs. 1,87,680.

Causes assigned for the falling-off of the gross realizations.

The gross realizations are less than in 1876-77 by Rs. 3,15,432, owing (1) to the abolition of mileage duties on salt imported by railway from Bombay from the 1st of January, 1878, counterbalanced, however, by an increase *pro tanto* in the receipts of the Bombay Customs Department, the rate of duty in Bombay having been raised simultaneously with the abolition of our mileage duties; (2) to the lowering of the rate of Inland Customs duty on salt from Rs. 3 to Rs. 2-12-0 per maund from the same date, and (3) to the large falling-off in the quantity of sugar exported across the Inland Customs line; the failure of the monsoon, scarcity of carriage, and high prices during the past year being the cause of this.

The quantity of salt taxed is less by 3,08,131 maunds, and the quantity of sugar taxed less by 5,79,352 maunds.

Gross receipts and charges for the past four years.

2. In statement No. II. will be found a detail of the receipts and charges of 1877-78 as compared with those of the past four years, of which the following is an abstract :—

Year.	Gross Receipts.					Charges.				Net receipts.	Percentage of charges on receipts.
	Salt.		Sugar duty.	Miscellaneous fines, forfeitures, &c.	Total.	Establishments.	Excavation and manufacture.	Contingent and miscellaneous.	Total.		
	Duty.	Sale price.									
	Rs.	Rs.	Rs.	Rs.	Rs. (a)	Rs.	Rs.	Rs.	Rs. (b)	Rs.	Rs.
1874-75 ...	1,38,82,528	8,81,928	13,81,219	20,848	1,61,66,523	16,03,558	99,229	9,54,328	26,57,115	1,35,09,408	16·43
1875-76 ...	1,38,49,599	10,98,639	17,03,319	5,911	1,66,57,468	15,53,255	90,147	9,48,081	25,91,483	1,40,65,985	15·56
1876-77 ...	1,42,78,687 (c)	10,40,779	16,33,863	29,545	1,69,82,874	14,97,435	88,275	9,35,792	25,21,502	1,44,61,372	14·84
1877-78 ...	1,37,38,743	15,33,099	13,12,044	83,556	1,66,67,442	14,42,761	1,77,778	11,88,289	28,08,828	1,38,58,614	16·85

Under the head of "sale price" are included the following items :—

(1) The charge of one anna levied from purchasers of salt at the mines as cost price in addition to duty. This amounted in 1877-78 to Rs. 89,652.

(a) (b) Inclusive of Wire-Tramway Receipts and Charges :—

	Receipts.	*Charges.*
	Rs.	Rs.
1874-75	15,206	38,246
1875-76	...	38,292
1876-77	19,275	32,522
1877-78	21,689	94,266

(c) In this is included Rs. 1,09,725 on account through-booked consignments.

(2) The Hákimi cess or Government share of the produce of certain of the Sultánpur salt works, being Rs. 66,458 in 1877-78.

(3) The receipts from the sale of salt at the Sambhar lake, amounting to Rs. 13,49,590 in 1877-78.

(4) The license fees collected in the Internal Branch of the department, amounting to Rs. 27,399 in 1877-78.

In my preliminary annual report for 1877-78, No. 95C of the 20th May, 1878, the realizations on account of sugar duty were given in the table appended to para. 2 at Rs. 12,82,126. In the preceding table of gross receipts and charges the amount realized as sugar duty is entered at Rs. 13,12,044. The difference of Rs. 29,918 is due to adjustments made after the close of the year on account of consignments of railway-borne sugar, the amount being relegated to the accounts for 1877-78 in order to close our sugar transactions with the year 1877-78, the duty on sugar having been abolished on the 31st of March last.

Salt and sugar duties, and charges for collecting these.

3. Excluding the receipts detailed under the head of "sale price" which are separate from duty and the charges (*a*) for excavation and works at the Mayo mines, as well as the Sambhar lake expenditure, we find the following were the receipts on account of salt and sugar duties and miscellaneous items connected therewith; and the charges incurred in collecting these receipts:—

Year.	Salt and sugar duties and miscellaneous receipts.	Charges incurred in realizing duties.	Percentage of charges on receipts.
	Rs.	Rs.	Rs.
1874-75	1,52,69,389	17,46,973	11·44
1875-76	1,55,58,829	16,90,703	10·86
1876-77	1,59,22,820	16,30,633	10·24
1877-78	1,51,12,654	15,59,744	10·32

The receipts are less than in 1876-77, and the charges also have decreased almost proportionally.

Although the receipts are considerably less in 1877-78 than in the previous year owing to causes already briefly described, the charges incurred have, it will be seen, decreased almost proportionally, there being only a slight increase on these of ·08 per cent. The lowering of expenditure throughout the department is a matter which has continued to receive my earnest attention during the year, and it is with satisfaction that I can point to the large reductions effected in the strength of the line establishments, as shown in the first paragraph of this report.

Decrease in the net receipts explained.

4. The net receipts for the year are less than in 1876-77 by Rs. 6,02,758, and are less than in 1875-76 by Rs. 2,07,371, but more than in 1874-75 by Rs. 3,49,206. On the 1st of January,

	Rs.
(*a*) Excavation charges	47,837
Improvements in mines	9,365
Wire-Rope Tramway charges	94,266
Sambhar Lake charges	10,97,616
Total ...	12,49,084

1878, two important events, however, occurred affecting the receipts of the Inland Customs Department: the mileage duties on salt imported by railway from Bombay were abolished simultaneously with the raising of the duty in the Bombay Presidency from Re. 1-13-0 to Rs. 2-8-0 per maund, and the Inland Customs duty was reduced from Rs. 3 to Rs. 2-12-0 per maund.

and a statement subjoined giving loss from reduction of duty.

The following statement shows the loss of revenue ensuing from the reduction of the rate of Inland Customs duty, exclusive of importations affected by mileage duties:—

	Salt paid at Rs. 3 per maund duty.		Salt paid at Rs. 2-12-0 per maund duty.		Total collections.		Duty at Rs. 3 per maund.	Loss.
	Quantity.	Duty.	Quantity.	Duty.	Quantity.	Duty.		
	Mds.	Rs.	Mds.	Rs.	Mds.	Rs.	Rs.	Rs.
Panjáb Mines Division ...	8,98,239	26,94,717	5,36,192	14,74,528	14,34,431	41,69,245	43,03,293	1,34,048
Panjáb, South ...	9,99,488	29,98,464	4,03,819	11,10,502	14,03,307	41,08,966	42,09,921	1,00,955
North-Western Provinces,	11,75,066	35,25,198	4,14,371	11,39,520	15,89,437	46,64,718	47,68,311	1,03,593
Central Provinces ...	3,154	9,462	422	1,161	3,576	10,623	10,728	105
Internal Branch ...	26,403	79,209	7,410	20,377	33,813	99,586	1,01,439	1,853
Total ...	31,02,350	93,07,050	13,62,214	37,46,088	44,64,564	1,30,53,138	1,33,93,692	3,40,554

The loss from abolition of the mileage duties on salt imported from Bombay has also to be taken into account.

At the end of the first nine months of the year our receipts from mileage duties were Rs. 72,391 in excess of those for the same period of 1876-77. For the last quarter of the year there have of course been no receipts credited to this department under this head; but assuming the receipts for the fourth quarter to have been at least equal to the other quarters of the year, our mileage duty receipts for the entire year would have been better by Rs. 67,933. If to this we add the loss, as shown in the above statement, caused by the reduction of the Inland Customs salt duty, *viz.*, Rs. 3,40,554, it is evident that the salt revenue has been this year improving, and is relatively higher than last year. Thus, the year has been a favourable one on the whole for the salt revenue. On the other hand it has been exceedingly unfavourable for the sugar revenue, the loss amounting to Rs. 3,21,819, owing entirely to the failure of the harvest, the impoverishment of the people, and mortality amongst cattle.

On the whole the year was a favourable one for the salt revenue, while for the sugar revenue it was not so.

Supply of duty-paid salt to the people in rear of the Inland Customs Line.

5. The supply of duty-paid salt to the people in rear of the Inland Customs Line, and the duty paid thereon, is shown in the following table, which does not, however, include the duty paid in Bombay on salt imported thence. Kohat salt, being consumed outside the line, is omitted:—

	1874-75.		1875-76.		1876-77.		1877-78.	
	Quantity.	Duty.	Quantity.	Duty.	Quantity.	Duty.	Quantity.	Duty.
	Mds.	Rs.	Mds.	Rs.	Mds.	Rs.	Mds.	Rs.
Panjáb Mines ...	13,24,363	39,73,090	12,05,281	36,15,844	12,79,859	38,39,577	14,34,431	41,69,246
Mandi	1,03,823	64,890	88,220	55,137	88,354	55,222	99,373	62,108
Line (British) ...	37,40,312	95,38,887	38,57,278	99,06,892	39,51,182	1,00,97,134	36,31,562	92,60,399
„ (Berar) ...	2,93,388	94,167	3,18,045	79,377	3,78,466	92,254	2,74,977	66,510
Internal Branch ...	35,899	1,07,698	35,329	1,05,987	35,290	1,05,871	33,813	99,586
Total Inland Customs Dept.	54,97,785	1,37,78,732	55,04,153	1,37,63,237	57,33,151	1,41,90,058	54,74,156	1,36,57,849
Bengal ...	81,98,096	2,63,67,042	79,14,887	2,51,49,363	81,12,193	2,54,66,972	85,12,150	2,63,41,580
Grand Total ...	1,36,95,881	4,01,45,774	1,34,19,040	3,89,12,600	1,38,45,344	3,96,57,030	1,39,86,306	3,99,99,429

It will be seen that the entire quantity of salt paying duty in 1877-78 is more than in 1876-77. The quantity paying duty in Bengal is more by four lacs of maunds than in 1876-77.

FINANCIAL RESULTS.
GROSS REALIZATIONS.

6. The gross realizations of the department, divided amongst its different branches, and also among the different Governments, are given in the following tables :—

By Branches.

	1874-75.	1875-76.	1876-77.	1877-78.
	Rs.	Rs.	Rs.	Rs.
Kohat	1,03,796	86,362	88,629	80,894
Panjáb mines	40,56,050	36,91,705	33,19,997	42,59,724
Wire-Rope Tramway	15,206	...	19,275	21,689
Mandi	64,890	55,137	55,222	62,108
Line	1,10,74,936	1,17,42,395	1,18,82,293	1,07,12,210
Internal Branch	1,50,142	1,51,270	1,40,915	1,27,530
Sambhar	7,01,503	9,30,599	8,76,543	14,03,287
Total ...	1,61,66,523	1,66,57,468	1,69,82,874	1,66,67,442

By Governments.

	Panjáb.			North-Western Provinces.			Central Provinces.	Berar.	Government of India.	Total.
	Mines (Kohat, Panjáb mines, and Mandi).	Line.	Total.	Line.	Internal.	Total.	Line.	Line.	Sambhar.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1874-75 ...	42,39,942	50,82,810	93,22,752	50,26,335	1,50,142	51,76,477	8,71,624	94,167	7,01,503	1,61,66,523
1875-76 ...	38,33,204	50,80,844	89,14,048	57,05,272	1,51,270	58,56,542	8,76,902	79,377	9,30,599	1,66,57,468
1876-77 ...	40,83,123	50,90,207	91,73,330	58,67,141	1,40,915	60,08,056	8,32,691	92,254	8,76,543	1,69,82,874
1877-78 ...	44,24,415	48,76,780	93,01,195	51,11,616	1,27,530	52,39,146	6,57,304	66,510	14,03,287	1,66,67,442

CHARGES.

7. The charges similarly distributed are shown in the following tables : —

By Branches :—

By Branches.

	1874-75.	1875-76.	1876-77.	1877-78.
	Rs.	Rs.	Rs.	Rs.
Central office	77,760	79,139	82,747	82,719
Kohat	27,310	28,961	27,074	28,011
Panjáb mines	2,02,116	1,96,928	1,88,036	1,87,568
Wire-Rope Tramway	38,246	38,292	32,522	94,266
Mandi	5,844	5,571	5,757	6,573
Line	12,58,046	12,00,897	11,51,128	10,83,400
Internal Branch	2,34,335	2,14,345	2,35,791	2,28 675
Sambhar	8,13,458	7,97,350	8,03,447	10,97,616
Total ...	26,57,115	25,91,483	25,21,502	28,,08,828

By Governments.

Year.	Panjáb.			North-Western Provinces and Oudh.			Central Provinces.	Berar.	Government of India.			Grand Total.
	Mines (Kohat, Panjáb mines, and Mandi).	Line.	Total.	Line.	Internal Branch.	Total.	Line.	Line.	Sambhar.	Central office.	Total.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1874-75 ...	2,73,516	4,93,265	7,66,781	4,08,564	2,34,335	6,42,899	2,83,840	72,377	8,13,458	77,760	8,91,218	26,57,115
1875-76 ...	2,69,752	4,92,496	7,62,248	3,99,124	2,44,345	6,43,469	2,44,277	65,000	7,97,350	79,139	8,76,489	25,91,483
1876-77 ...	2,48,389	4,93,720	7,42,109	3,82,278	2,35,791	6,18,069	2,10,130	65,000	8,03,447	82,747	8,86,194	25,21,502
1877-78 ...	3,16,418	4,74,587	7,91,005	3,59,933	2,28,675	5,88,608	1,98,880	50,000	10,97,616	82,719	11,80,335	28,08,828

NET REVENUE.

8. The net revenue obtained by deducting charges from receipts was as follows:—

By Branches.

By Branches :—

	1874-75.	1875-76.	1876-77.	1877-78.
	Rs.	Rs.	Rs.	Rs.
Kohat	76,486	57,401	61,555	52,883
Panjáb mines	38,30,894	34,56,485	37,23,714	39,99,579
Mandi	59,046	49,566	49,465	55,535
Line	98,16,890	1,05,41,498	1,07,31,165	96,28,810
Internal Branch	—84,193	—93,075	—94,876	—1,01,145
Sambhar	—1,11,955	1,33,249	73,096	3,05,671
Total ...	1,35,87,168	1,41,45,124	1,45,44,119	1,39,41,333
Deduct	...	...	...	...
Central office charges	77,760	79,139	82,747	82,719
Total net revenue ...	1,35,09,408	1,40,65,985	1,44,61,372	1,38,58,614

By Governments.

Year.	Panjáb.			North-Western Provinces and Oudh.			Central Provinces.	Berar.	Government of India.			Grand total net receipts.
	Mines (Kohat, Panjáb mines, and Mandi).	Line.	Total.	Line.	Internal Branch.	Total.	Line.	Line.	Sambhar.	Central office.	Total.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1874-75,	39,66,426	45,89,545	85,55,971	46,17,771	—84,193	45,33,578	5,87,784	21,790	—1,11,955	—77,760	1,89,715	1,35,09,408
1875-76,	35,63,452	45,88,348	81,51,800	53,06,148	—93,075	52,13,073	6,32,625	14,377	1,33,249	—79,139	54,110	1,40,65,985
1876-77,	38,34,734	45,96,487	84,31,221	54,84,863	—94,876	53,89,987	6,22,561	27,254	73,096	—82,747	—9,651	1,44,61,372
1877-78,	41,07,997	44,02,193	85,10,190	47,51,683	—1,01,145	46,50,538	4,58,424	16,510	3,05,671	—82,719	2,22,952	1,38,58,614

THE FOUR GREAT BRANCHES OF THE DEPARTMENT.
PANJÁB SALT MINES.

9. I shall now proceed to examine each branch of the department and give such further figures and explanations as will thoroughly elucidate the abstract table of receipts and disbursements. Premising that there are now four great branches of the department—the Mines, the Line, the Internal Branch, and the Sambhar lake—I will begin with the Panjáb Mines Division.

PANJÁB SALT MINES.
Receipts and charges.

The gross receipts and charges and the net receipts of the Panjáb Mines Division for the year under review were as follows :—

Year.	Gross receipts.	Total charges.	Net receipts.
	Rs.	Rs.	Rs.
1874-75	40,71,256	2,40,168	38,31,088
1875-76	36,91,705	2,35,220	34,56,485
1876-77	39,39,272	2,15,558	37,23,714
1877-78	42,81,413	2,81,834	39,99,579

Receipts from the four sets of mines.

The receipts from the four sets of Mines for the last four years are shown in the following statement :—

Year.	Names of mines.				Total.	Miscellaneous.	Grand Total.
	Mayo.	Sardi.	Warcha.	Kálábágh.			
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs. (a)	Rs.
1874-75 ...	34,15,808	50,042 Núrpur.	3,20,844	1,86,396	39,73,090	98,166	40,71,256
1875-76 ...	32,26,895	9,060	2,29,092	1,50,797	36,15,844	75,861	36,91,705
1876-77 ...	33,89,933	9,672	3,00,523	1,39,449	38,39,577	99,695	39,39,272
1877-78 ...	36,75,672	9,475	3,34,266	1,49,833	41,69,246	1,12,167	42,81,413

Deliveries of salt.

The quantities of salt delivered in the last two years were as follows :—

Year.	Mayo.	Núrpur.	Warcha.	Kálábágh.	Total.
	Mds.	Mds.	Mds.	Mds.	Mds.
1876-77	11,43,923	3,259	1,02,332	47,000	12,96,514
1877-78	11,86,831	3,156	1,13,967	49,985	13,53,939

Explanations given of the causes affecting the trade in salt at the mines during the year.

During the year the trade of the Panjáb Mines Division has experienced considerable fluctuations. In the first half of the year it was unusually brisk, owing to the check the trade of the last quarter of 1876-77 sustained, as explained in my annual report for 1876-77, and which of course reacted on the trade of the earlier months of the year under review ; but during the third quarter, the rise of the river Jhelum, whereby the bridge at Pind Dadun Khan was for the time being rendered unpassable, and heavy rain in the neighbourhood of the mines, checked the trade so greatly that, notwithstanding the large increase at the end of the half year, the receipts of the first nine

(a) Inclusive of Wire-Rope Tramway receipts.

months taken as a whole fell considerably below those of the corresponding period in the previous year. Within the last quarter of the year trade, however, revived, and the year closed with an increase in sales of 1,54,572 maunds. The briskness of trade in the latter part of the year is due partly to the reduction in the rate of duty by 4 annas a maund, and partly to a sudden rush to replenish stocks which had apparently run short owing to the difficulty of obtaining supplies during the third quarter.

The reduction in the rate of duty on the 1st of January, 1878, caused a loss in this division of Rs. 1,34,048.

The transport of the Mines' salt has been facilitated by the opening of the Panjáb Northern State Railway.

The value of the Panjáb Northern State Railway as a means of opening up the Mayo mines' salt trade may be judged by the fact that during the year one-third of the entire quantity sold, or 4,95,191 maunds, was carried over that railway, 3,77,614 maunds being loaded at Jhelum and 1,15,869 maunds at Gujrat. Last year the entire quantity carried by the Panjáb Northern State Railway only amounted to 56,484 maunds, but I may observe that the first despatch of salt was carried in December, 1876, so that these figures only cover four months of the year. The following are the chief stations at which the salt was delivered :—

	Mds.
Lahore	46,158
Amritsar	61,615
Jullundur	53,475
Phugwara	20,923
Ludiana	69,205
Kunnah	33,129
Sirhind	20,400
Rajpura	28,618
Umballa	49,647
Jagadri	18,074
Saháranpur	11,600
Patna	11,394
Benares	5,168

The furthest station on the East Indian Railway to which salt was consigned direct from Jhelum was Calcutta ; Jaunpur was the remotest on the Oudh and Rohilkhand Railway. Six hundred and fifty-six maunds were sent during the year from Jhelum to Bori Bunder, on the Great Indian Peninsular Railway.

Desirability of connecting the Mines with the Panjáb Northern State Railway by a branch railway.

I am in earnest hope that the scheme for connecting the mines with the Panjáb Northern State Railway by a branch railway from Lallu Musa, or whatever suitable point may be determined on, may not be long delayed. Until this is done the value to Government of the Mayo salt mines can never be perfectly comprehended. I understand the project has since writing this report received the sanction of the Government of India.

Miscellaneous receipts.

The miscellaneous receipts amount to Rs. 1,12,167, of which Rs. 89,652 are on account of one-anna cess, Rs. 698 on account of fines and forfeitures, Rs. 128 on account of sale proceeds of confiscated salt, and Rs. 21,689, earnings of the Wire Tramway

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during the year. The receipts from the one-anna cess are in excess of those for 1876-77 by Rs. 9,661, as the result of increased sales of salt at the mines.

WIRE TRAMWAY.

Its final abandonment determined on, owing to the impossibility of working it successfully without considerable further outlay.

I regret that my sanguine anticipations as to the probable success of the Wire Tramway have not been realized. Soon after the commencement of the year under review it became evident that it could not be expected to work continuously without very considerable alterations. These were commenced upon, but before they were completed a professional survey made it apparent that, even with these improvements, we could not hope to make the tramway work uninterruptedly and successfully without a still further and a larger outlay of money. It then became a question whether the project should not be abandoned, and after taking the advice of several professional Engineers, I addressed the Government, suggesting the discontinuance of the experiment. As the whole subject has been so recently before the Government, it is unnecessary for me to repeat the arguments I put forward in my report. It is sufficient to add that, with the consent of Government, the Wire Tramway project has been given up, and the Northern State Railway authorities are now devising a more simple and easier method of conveying the salt from the mine's mouth across the river Jhelum.

The Northern State Railway authorities are devising an easier method of conveying salt from the mines across the Jhelum.

WAGGON TRAMWAY.

Has been worked successfully.

The waggon tramway for the carriage of salt from the interior of the mines to the depôt at Warthganj has worked successfully throughout the year, and I am glad to have this year no accidents to record in connection with its working. No alteration has been made during the year in the contract rate for the carriage of salt from the mines to the depôt.

Detail of charges.

The following is a detail of the charges incurred in the Panjáb Mines division :—

Year.	Fixed.	Excavation.	Special works at Mayo mines.	Wire-rope tramway.	Other contingencies.	Total.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1874-75	1,21,199	47,390	11,048	38,246	22,285	2,40,168
1875-76	1,09,687	56,100	9,769	38,292	21,372	2,35,220
1876-77	1,08,106	51,896	3,004	32,522	20,030	2,15,558
1877-78	1,09,514	47,837	9,365	94,266	20,852	2,81,834

Charges of 1877-78 contrasted with those of 1876-77.

The percentage of gross charges on receipts for the year under report is 6·58 against 5·47 in 1876-77. This increase is caused by the exceptionally heavy outlay on the Wire-Rope Tramway, Rs. 94,266 against Rs. 32,522 in the previous year. If, as was done last year, the receipts and charges of the Wire-Rope Tramway be excluded from the income and expenditure proper of the division, the percentage of charges on receipts will be only 4·4 against 4·66 in 1876-77, and will be found to contrast very favourably with any former year.

The slight increase in fixed charges is caused by the fact that during 1876-77 the division was in charge of an Officiating

Collector who drew less pay than the substantive incumbent, since returned from furlough.

The charges under excavation rise and fall with the quantity of salt excavated, and the quantity was considerably less during the year under report than in the previous year.

Expenditure on improvements in the mines,

and detail of works in progress during the year.

The expenditure under the head of improvements in the Mayo mines amounts to Rs. 9,365 against an expenditure of Rs. 3,004 in 1876-77. But in the latter year the budget allotment for the Panjáb mines division was received so late that improvements projected had to stand over until 1877-78. The following is a detail of the more important works in progress during the year:—

(1) The elongation of the 1,000 feet drift.

(2) Drift in chamber No. 18, connecting Sajiwal mine with the 1,000 feet drift. This work is 108 feet long.

(3) The continuation northwards of Nabbú's drift, commenced some years back by Dr. Warth.

(4) Drift in chamber No. 14, starting from the waggon tramway tunnel.

(5) Drift from the railway tunnel in chamber No. 17, northwards through the 25 feet marl seam.

(6) Drift in chamber No. 9, Bagi.

The necessity for the several works undertaken, explained.

Elongation of the 1,000 *feet drift.*

The object of the first is to open up the eastern portion of the Bagi mine, hitherto unexplored beyond the limits of the 1,000 feet drift, completed some years ago. The result is so far very satisfactory: 155 feet were completed during the year through good salt. New salt fields are not wanted just now, but it is important to know beforehand in what direction the seam of good salt runs, and how far it extends into the hill.

Drift in chamber No. 18.

The second drift was necessary for the ventilation of the 1,000 feet drift, in which more than half the open workings are now situated, and in which previously the air was very bad. The 1,000 feet drift is now connected with the Sajiwal mine, which is well ventilated. The 1,000 feet drift itself was also improved by straightening and levelling the floor in preparing it for the branch of the waggon tramway which is now being laid down in it.

Continuation of Nabbú's drift.

The third drift, or the continuation of a Nabbú's drift northwards is also for the ventilation of the 1,000 feet drift. It will pierce the hill in the north, at a point known as Bandar gorge, and admit fresh air direct into the workings in the 1,000 feet passage. It advanced 64 feet during the year, and about 400 feet more remain to be driven. It was only put in hand in January, 1878.

Drift in chamber No. 14.

The fourth drift is meant to open up the Pharwala mine, and pierces the great Pharwala 100 feet marl seam.

Drift from chamber No. 17.

The fifth drift pierces the 25 feet marl seam in chamber No. 17, a little higher up than the level of the waggon tramway

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tunnel and connects the Sajiwal with the lower Bagi salt seam, so that a new set of workings can be opened upon the latter at any moment it may become necessary to do so. This drift is 51 feet long and is completed.

Drift in Chamber No. 9.

The sixth drift is an exploration drift in chamber No. 9, Bagi.

Other drifts of minor importance, aggregating 533 running feet, were completed during the year, having for their object the facilitation of the transport of salt from the different workings to the loading stations, and the freer circulation of air through the chambers.

Construction of a branch extension of the waggon tramway.

The construction of a branch extension of the waggon tramway on the 1,000 feet drift was sanctioned last year. This was a most necessary measure, and will turn out of great benefit in facilitating the carriage of salt from the workings direct out of the mines. More than half the total quantity of salt excavated during the year came out of the 1,000 feet drift workings, and all this had to be transported comparatively long distances on the heads of porters to the loading stations on the railway tunnel. Hereafter, when the supplementary tramway is completed, all this salt will be loaded into the waggons at the workings and taken direct to Warthganj. The cutting has been a good deal through hard marl, and this has delayed the work, but it is now near completion, and only the steep gradient in the one part remains to be adjusted.

Is now near completion.

All these works and improvements above described have been carried out under the immediate personal superintendence of Mr. Bolster, the patrol in charge of Mayo mines, under the direction of Dr. Warth, and I desire to put on record at this place my appreciation of the intelligent and zealous performance of the important duties these officers are entrusted with.

Only one serious accident occurred inside the mines during the year.

Inside the mines but one serious accident occurred during the year. By the accidental dropping of an oil lamp a flask of powder exploded and burnt a miner's wife and her child. The woman herself, who was the cause of the accident, was not much hurt, but the child was so badly scorched that it died three days after receiving the injury, though medical aid was promptly afforded.

Details furnished of excavation at the Mayo mines.

10. The following tables show details of the excavation of salt at the Mayo mines during the past four years :—

Year.	Balance in store at commencement.	Excavation during the year.	Total of columns 2 and 3.	Sold during the year.	Balance in store at close.
	Mds.	Mds.	Mds.	Mds.	Mds.
1874-75	1,78,615	10,40,755	12,19,370	11,36,391	82,979
1875-76	82,979	10,97,668	11,80,647	10,93,452	87,195
1876-77	87,195	12,03,052	12,90,247	11,43,923	1,46,324
1877-78	1,46,324	11,17,817	12,64,141	11,86,831	77,310
Total ...	1,78,615	44,59,292	46,37,907	45,60,597	77,310

THE FOUR GREAT BRANCHES OF THE DEPARTMENT.

PANJAB SALT MINES.

Year.	Quantity excavated.				Cost of excavation.	Cost of carriage.	Total cost.	Rate per 100 maunds.
	Khani	Kati.	Par.	Total.				
	Mds.	Mds.	Mds.	Mds.	Rs.	Rs.	Rs.	Rs.
1874-75 ...	...	2,27,598	8,13,157	10,40,755	39,005	4,029	43,034	4 2 2
1875-76 ...	...	2,20,600	8,77,068	10,97,668	38,717	4,288	43,005	3 14 8
1876-77 ...	...	2,30,320	9,72,732	12,03,052	42,566	3,133	45,699	3 12 9
1877-78 ...	...	3,13,784	8,04,033	11,17,817	38,117	2,911	41,028	3 10 8
Total ...	...	9,92,302	34,66,990	44,59,292	1,58,405	14,361	1,72,766	3 14 0

Cost of excavation greatly under the sanctioned rate.

The total cost of excavation during 1877-78 is, it will be seen, Rs. 3-10-8 per 100 maunds, being greatly under the sanctioned rate of Rs. 4 per 100 maunds, and also under the cost of former years. During the year 225,192 cubic feet of "kati" and 577,026 cubic feet of "par" were excavated. Kati, or horizontal excavation, being the more difficult work, is one-third dearer than "par" excavation. The proportion of "kati" to "par" seems to be fairly constant one year with another.

KOHAT.

Receipts and charges.

11. The receipts and charges on account of trans-Indus, or Kohat, mines were as follows :—

Year.	Receipts.		Charges.			Net revenue.
	Quantity of salt sold.	Collections.	Establishment and contingencies.	Percentage to maliks, &c.	Total.	
	Mds.	Rs.	Rs.	Rs.	Rs.	Rs.
1874-75 ...	6,23,756	1,03,796	16,809	10,501	27,310	76,486
1875-76 ...	5,31,838	86,362	17,453	11,508	28,961	57,401
1876-77 ...	5,38,356	88,629	16,975	10,099	27,074	61,555
1877-78 ...	4,89,220	80,894	17,913	10,098	28,011	52,883

Probable reason for diminished sales.

It is probable that the disturbances in the Peshawar and Kohat frontier in the winter interfered with the export trade in Kohat salt across the border and had the effect of diminishing sales at the quarries.

Compared with the table of receipts and charges of the Kohat mines published at page 12 of my annual report for 1876-77, a difference will be observed in the maundage in the above table for the three preceding years. This is because, for the first time this year, the weight of the salt sold has been given in British Indian maunds. Hitherto the weight put down has been the old local or Sikh maund.

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LINE.

HEDGE.

Its length and condition.

12. The total length of the Inland Customs Line is 1,521 miles, and throughout this length, except for 181 miles in the Panjáb North Division, where the line runs along the Indus and the natural obstacle of the river has always been deemed sufficient, there exists a more or less complete barrier formed of either a dry fence, a green hedge, or a wall and ditch, to thwart the passage of persons attempting to run untaxed salt into British territory below the customs line.

This barrier it has ever been found difficult to maintain in a state of efficiency, and it is sufficient to say that during the year under report it has been kept on the whole as practically efficient as in 1876-77, notwithstanding that the large reduction of establishment on the line, noted in the first paragraph of this report, has made the duty of repairing and maintaining the customs hedge a more difficult task for those left. I may observe that the customs hedge costs the Government nothing to keep up. The members of the force look after it, and the sale of large wood thinned out of it provides funds for the repairs of tools, &c.

The following are the details of the condition of the barrier at the close of 1877-78 :—

	Number of miles perfect.					Good, but not sufficient.				Wanting.	Insufficient.	Total number of miles.
	Green hedge.	Combined green and dry hedge.	Dry hedge.	Stone wall.	Total.	Green hedge.	Green and dry hedge.	Dry.	Total.			
Panjáb North.	...	60·	312·	...	372	14	...	...	14	181	...	567
Panjáb South.	12	31·5	66·5	...	110	6	49	36	91	...	79·5	280·5
North-Western Provinces	153	91·25	17	...	261·25	4·5	42·75	38·5	85·75	...	3	350
Central Provinces.	141·25	8·4	1·25	6·35	157·25	80·75	15·25	·5	96·5	...	69·75	323·5
Total, 1877-78.	306·25	191·15	396·75	6·35	900·5	105·25	107·	75	287·25	181	152·25	1,521

In the Panjáb North Division, for 181 miles, the river Indus is, as I have remarked, a good natural barrier against smuggling. In the remainder of the division hedge-making is very difficult, owing to the great scarcity of material, and the difficulty is not now at all lessened by the stoppage everywhere of all expenditure in connection with the hedge, in prospect of the early abolition of the Inland Customs Line. In the Panjáb South Division the Collector reports that, owing to drought in the summer and severe frosts last winter, considerable injury was sustained by the customs hedge in his division, and that on the whole it is less efficient than in the previous year. No effort is, however, relaxed to keep the hedge useful as a barrier against smugglers.

PANJÁB NORTH DIVISION. Partly protected by the river Indus, which forms a natural barrier, and partly by a hedge which is difficult to keep up.

PANJÁB SOUTH DIVISION. Less efficient than in 1876-77, owing to damage to hedge by drought in summer and frost in winter.

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LINE.

NORTH-WESTERN PROVINCES DIVISION.

Here also the hedge suffered from drought.

In the North-Western Provinces Division the Collector similarly reports damage by drought and frost to the green hedge and scarcity of material for the renewal of the dry fence. In the Central Provinces section the hedge is for the most part of little use, and there fortunately smuggling is also of no importance. Jungle fires and frost have made the task of keeping up the hedge, where it is necessary to maintain it, one of great toil, and all have done their best. In conclusion, I may remark that generally all expenditure in the repair of the line hedge has been stopped in view of the approaching abolition of the Inland Customs Line.

CENTRAL PROVINCES DIVISION.

The hedge here is not of much use, as there is little smuggling.

SAMBHAR LAKE DIVISION.

A cactus hedge is being grown now for the protection of salt store sites.

In the Sambhar Lake Division no hedge or fence of any kind has, of course, been found necessary to surround the lake, but in anticipation of the time when duty will be levied at the salt sources in our possession, and salt will be greatly more valuable than now, when only the price of it is taken, I am having the store sites surrounded by a deep ditch, the earth from which is thrown up on the inside and surmounted with a cactus hedge thickly planted on the summit of the mound. The Nuh and Sultanpur Surs will, I expect, need to be quite surrounded by a green hedge, the growth of which will, I anticipate, be a matter of no difficulty when the time comes, as the soil is good and water abundant.

Changes in the extent and nomenclature of the several divisions of the Inland Customs Line explained.

13. Before entering upon any discussion or elucidation of receipts and charges of the several collectorates or divisions into which the Inland Customs Line is divided, I may mention certain changes which have occurred both in the extent and nomenclature. Firstly, the whole of the Indus Line up to Torbela has been incorporated with the Mooltan Division with the sanction of His Honour the Lieutenant-Governor of the Panjáb, and the division is now called the Panjáb North Division. Formerly the Indus Line from Torbela to Mianwali was under the charge of the Collector of the Panjáb Mines Division, but this arrangement was found inconvenient during Dr. Warth's incumbency. Secondly, during the year, and with the sanction of Government, the Hissar and Delhi Collectorates have been amalgamated into one division, called the Panjáb South Division, with head-quarters at Delhi. Thirdly, and also with the sanction of Government, the Agra and Jhánsi Collectorates, in the North-Western Provinces, have been amalgamated and called the North-Western Provinces Division, with head-quarters at Agra. Fourthly, under the sanction of Government, the Saugor and Hoshangabad Divisions, in the Central Provinces, have been amalgamated and called the Central Provinces Division of customs, with head-quarters at Saugor. This explanation is necessary in case the tables published in last year's annual report are referred to now.

What was formerly the Mooltan Division is now the Panjáb North Division.

The Hissar and Delhi Divisions have been amalgamated and called the Panjáb South Division.

Also Agra and Jhánsi and called the North-Western Provinces Division.

Saugor and Hoshangabad also have been amalgamated and called the Central Provinces Division.

14. The customs line along the left bank of the Indus from Torbela to Mianwali is, as was stated last year, non-productive, being maintained purely for the purpose of excluding trans-Indus or Kohat salt from the area within which salt paying full duty is consumed.

THE FOUR GREAT BRANCHES OF THE DEPARTMENT.

LINE.

PANJÁB NORTH DIVISION.

Receipts and charges.

The revenues, gross and net, of the Panjáb North Division, have largely increased, compared with any of the three preceding years, for which figures are given in the following tables:—

Year.	Gross receipts.	Total charges.	Net receipts.
	Rs.	(a) Rs.	Rs.
1874-75	1,88,761	1,57,152	31,609
1875-76	2,01,120	1,61,394	39,726
1876-77	2,02,018	1,62,894	39,124
1877-78	2,48,738	1,66,322	82,416

Year.	Sugar.		Miscellaneous.	Total.
	Quantity.	Amount.		
	Mds.	Rs.	Rs.	Rs.
1874-75	3,30,171	1,88,482	279	1,88,761
1875-76	3,41,968	2,00,949	171	2,01,120
1876-77	3,60,601	2,01,896	122	2,02,018
1877-78	4.10,143	2,48,571	167	2,48,738

Refined and unrefined sugar paid duty in the following proportions :—

Proportion of refined and unrefined sugar which paid duty.

Year.	Refined.		Unrefined.		Total.	
	Quantity.	Duty.	Quantity.	Duty.	Quantity.	Duty.
	Mds.	Rs.	Mds.	Rs.	Mds.	Rs.
1874-75 ...	1,03,442	1,03,448	2,26,729	85,034	3,30,171	1,88,482
1875-76 ...	1,16,306	1,16,317	2,25,662	84,632	3,41,968	2,00,949
1876-77 ...	1,06,664	1,06,667	2,53,937	95,229	3,60,601	2,01,896
1877-78 ...	1,51,569	1,51,589	2,58,574	96,982	4,10,143	2,48,571

The actual exports across the Panjáb North Division were as follows : —

Actual exports.

Year.	Refined.		Unrefined.		Total.	
	Quantity.	Duty.	Quantity.	Duty.	Quantity.	Duty.
	Mds.	Rs.	Mds.	Rs.	Mds.	Rs.
1874-75 ...	1,03,639	1,03,639	2,30,331	86,374	3,33,970	1,90,013
1875-76 ...	1,14,048	1,14,048	2,24,361	84,135	3,38,409	1,98,183
1876-77 ...	1,06,934	1,06,937	2,51,890	94,462	3,58,824	2,01,399
1877-78 ...	1,53,694	1,53,694	2,58,864	97,074	4,12,558	2,50,768

The revenue shown in the above table as realized in the Panjáb North Division is to me very satisfactory when I

It is satisfactory to note that this division, which only a few years ago was maintained at a heavy loss,

(a) Includes the figures of the Indus line.

LINE.

has been yielding a revenue sufficient to pay its cost and leave a net profit.

remember that it is only within the past few years that the section of the line has yielded any direct profit to the State. Until 1870-71, it was maintained at a heavy loss, the income being about Rs. 15,000 per annum realized from duties on sugar collected at a few of the trade posts on the Sutlej. The measures introduced within the past few years, *viz.*:—the stopping of the gap which existed between the old Sutlej and Indus Preventive Lines and the taxation of sugar, refined and unrefined, as far up the Indus Line as Mari Ghát, opposite the town of Kálábagh, have resulted not only in this part of the Customs Line paying its own expenses, but in its contributing this year a net revenue of Rs. 82,416.

Increased exports due to demand in Sindh for sugar grown in the Panjáb.

The comparatively large increase in the exports is ascribed by the Collector to the demand that was created in Sindh for sugar grown in the Panjáb, owing to diminished importation of sugar into Sindh from Bombay, whence ordinarily the province is chiefly supplied.

The transport also of sugar was facilitated by the Sindh, Panjáb, and Delhi Railway having available carriage.

The facilities afforded by the Sindh, Panjáb, and Delhi Railway Company's Flotilla for the transport of sugar during the period under review also contributed to the increase of the trade to Sindh. The block created by the grain trade which I referred to last year had been worked off and more carriage was thus available for other staples. From the following statement it will be seen that the railway conveyed in the year under review about three times the quantity of sugar that it did in 1876-77.

Year.	Refined.	Unrefined.	Total.
	Mds.	Mds.	Mds.
1876-77	16,395	37,219	53,614
1877-78	73,165	68,206	1,41,371

CHARGES.

Slight increase explained.

The slight increase in the charges of the Panjáb North Division is chiefly nominal and due to the transfer of the northern portion of the Indus Line from the Panjáb Mines Division, with the exception of the charge for travelling allowance, which has increased owing to the extended jurisdiction of the Collector of the amalgamated Division.

Salt revenue of the Panjáb South and North-Western Provinces Divisions.

15. The following table shows the salt revenue of the Panjáb South and the North-Western Provinces' Divisions of the Inland Customs Line for the last four years :—

Division.	1874-75.	1875-76.	1876-77.	1877-78.
	Rs.	Rs.	Rs.	Rs.
Panjáb South	41,49,298	40,26,729	41,58,454	41,09,599
North-Western Provinces ...	46,26,849	51,49,904	52,54,543	46,66,462
Total ...	87,76,147	91,76,633	94,12,997	87,76,061

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LINE.

The deficit compared with 1876-77 is caused, to the extent of Rs. 2,04,548, by the reduction of the rate of duty from Rs. 3 to Rs. 2-12-0 per maund on the 1st of January, 1878, the remainder being due to the diminished importation of salt across the North-Western Provinces' Section of the Line. However, if we refer to the following table, which gives the difference between the nominal and actual crossings in the two Divisions, we find that the actual crossings during the year under review are more than the average of the four years ending 1876-77 by 21,640, maunds :—

The deficit accounted for.

Nominal and actual crossings.

Division.	1877-78.		*Average of four years ending* 1876-77.	
	Nominal.	Actual.	Nominal.	Actual.
	Mds.	*Mds.*	*Mds.*	*Mds.*
Panjáb South	14,03,307	13,71,666	13,83,888	12,91,165
North-Western Provinces ...	15,89,437	16,21,332	15,77,753	16,80,193
Total ...	29,92,744	29,92,998	29,61,641	29,71,358

PANJÁB SOUTH DIVISION.

16. The gross receipts and charges of the Panjáb South Division (amalgamated Hissar and Delhi Divisions) were as follows :—

Gross receipts and charges.

Year.	Gross receipts.	Total charges.	Net receipts.
	Rs.	Rs.	Rs.
1874-75	48,94,049	3,36,307	45,57,742
1875-76	48,79,724	3,31,102	45,48,622
1876-77	48,88,189	3,30,826	45,57,363
1877-78	46,28,042	3,08,265	43,19,777

CHARGES.

The charges this year have been considerably reduced by the amalgamation of the Hissar and Delhi Collectorates, and by a reduction of the number of guard posts in the division during November, 1877. Contingent charges show an increase under the two heads of travelling allowance and repairs to buildings. Since the close of the year 1877-78, other large reductions have been made in the strength of the line establishment and the charges for 1878-79 will be in turn greatly below those for the year under report.

Have been considerably reduced.

The following table gives the detail of the receipts:—

Detail of receipts.

Year.	Salt.	Sugar.	Miscellaneous.	Total.
	Rs.	Rs.	Rs.	Rs.
1874-75	41,49,298	6,87,711	57,040	48,94,049
1875-76	40,26,729	8,02,124	50,871	48,79,724
1876-77	41,58,454	6,72,261	57,474	48,88,189
1877-78	41,09,599	4,48,759	69,684	46,28,042

Nominal imports.

The nominal imports of each description of salt, that is, the quantities for which rawannahs were taken out in the Panjáb South Division, but which are not necessarily those actually crossing the line within the year, are shown in the subjoined table :—

Year.	Black.	Balumbha	Sambhar.	Didwana.	Sultanpuri.	Salumbha.	Miscellaneous.	Total.
	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.
1874-75 ...	8,449	22,515	2,51,345	3,08,492	7,30,998	59,951	1,350	13,83,100
1875-76 ...	5,919	40,550	2,81,944	2,85,900	6,15,827	1,11,232	1,771	13,42,243
1876-77 ...	7,552	7,763	3,10,056	2,39,583	6,88,685	1,29,876	2,635	13,86,150
1877-78 ...	4,017	8,837	3,47,375	1,43,201	8,19,772	78,864	1,241	14,03,307

Actual imports.

The actual crossings are here shown :—

Year.	Black.	Balumbha.	Sambhar.	Didwana.	Sultanpuri.	Salumbha.	Miscellaneons.	Total.
	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.
1874-75 ...	8,564	10	2,45,446	3,04,334	7,27,164	6,544	1,394	12,93,456
1875-76 ...	5,475	...	1,95,607	2,91,045	6,29,386	73,318	1,785	11,96,616
1876-77 ...	7,795	...	1,63,962	2,39,458	7,39,077	1,42,991	2,642	12,95,925
1877-78 ...	3,221	2	2,38,370	1,43,706	8,74,296	1,01,161	1,273	13,62,029

Causes assigned for the large increase in the salt trade of 1877-78.

This table shows a large increase in the trade for 1877-78. The Sambhar trade has greatly developed, owing partly to reduced prices at the Lake and the facilities the through booking system offers to importers, and partly to the closing of the Balumbha salt manufacture in Bhartpur.

Influenced by the latter cause as well as mortality among draught cattle in consequence of the failure of the rains of 1877, whereby the trade in Didwana and Salumbha salt was seriously affected, the trade in Sultanpuri salt shows an increase of a lac and a quarter of maunds, being the largest of any on record. The trade in Didwana salt has shown a falling tendency for some years past, and this year that tendency has been increased by the great want of carriage, caused by the failure of the rains and consequent mortality amongst cattle. The Salumbha salt trade is better than in years prior to 1876-77, though considerably below the trade of that year itself. The fact is that it was in 1876-77 that Balumbha salt first became scarce in the markets below line, and advantage was taken of that circumstance to dispose cheaply of considerable stocks of Salumbha salt including part of the accumulation of the best produce of past years.

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Sultanpur salt works.

The following table gives the statistics, stocks, manufacture, and sales of the Sultanpur salt works for the past four years :—

Year.	Stock at commencement of year.	Manufactured during the year.	Sold during the year.	Stock in hand at close of year.
	Mds.	Mds.	Mds.	Mds.
1874-75 ...	1,39,508	6,73,566	7,17,377	95,697
1875-76 ...	95,697	6,38,844	6,19,645	1,14,896
1876-77 ...	1,14,896	6,35,344	7,31,627	18,613
1877-78 ...	18,613	9,24,482	8,61,101	81,994

The immense development of the Sultanpur manufacture can be easily judged from this table. The closing of the salt works in Bhartpur has greatly favoured, and so increased, the sale of Sultanpur produce that at one time during the year the stocks on hand were completely exhausted—a circumstance previously unknown. The failure of the rains of 1877, too, admitted of manufacture being carried on uninterruptedly the whole twelve months through, by which means in the months of July, August, and September, usually unproductive months, the stock was increased by over $4\frac{1}{2}$ lacs of maunds. The brisk trade of the year and the good profits made have induced merchants and manufacturers to extend the works considerably, and the Patrol of Sultanpur reports that 20 new factories have been started during the year, as well as 18 extra wells dug and 341 fresh pans constructed.

The immense development of the Sultanpur manufacture ascribed to the closing of the Bhartpur salt works and also to failure of the rains of 1877.

Manufacture at Nuh was also carried on very briskly, as a reference to the subjoined table will show, and but for the difficulty of getting carriage, owing to the failure of the rains of 1877 and the consequent mortality amongst drought cattle, there is little doubt that the sales would have been more in proportion to the manufacture. But I must observe that, as a rule, the produce of the Salumbha or Nuh works is of very inferior quality, and it is probable the manufacture would have been quite abandoned in the course of the next few years, but for the stoppage of the Bhartpur salt works, which threw fresh vigour into the business :—

Nuh salt works. Here also the manufacture was carried on very briskly.

Year.	Stock at commencement of year.	Manufactured during the year.	Sold during the year.	Stock in hand at close of year.
	Mds.	Mds.	Mds.	Mds.
1874-75	4,40,409	1,60,108	66,994	5,33,523
1875-76	5,33,523	1,07,431	1,25,958	5,14,996
1876-77	5,14,996	83,606	1,44,832	4,53,770
1877-78	4,53,770*	2,01,473	1,02,954	4,60,934

* Deficit of 91,355 maunds on previous years' estimates found on testing of actual stocks.

Nominal exports.

The nominal exports of sugar, refined and unrefined, in the Panjáb South Division are shown in the following table :—

Year.	Refined.	Unrefined.	Total.
	Mds.	Mds.	Mds.
1874-75	4,10,199	7,40,021	11,50,220
1875-76	5,04,497	7,93,669	12,98,166
1876-77	3,68,767	8,09,308	11,78,075
1877-78	2,56,732	5,12,039	7,68,771

Actual exports.

and the following are the actual exports :—

Year.	Refined.	Unrefined.	Total.
	Mds.	Mds.	Mds.
1874-75	4,21,668	7,13,054	11,34,722
1875-76	5,08,080	7,99,761	13,07,841
1876-77	3,77,625	7,67,905	11,45,530
1877-78	2,63,806	5,33,253	7,97,059

The results for the year are extremely unfavourable, for which unfortunately sufficient cause is to be found in the failure of the monsoon rains of 1877, the mortality amongst cattle, the impoverishment of the people, and high prices in the manufacturing districts.

NORTH-WESTERN PROVINCES DIVISION.

Gross receipts and charges.

17. The following tables give statistics of the receipts and charges of the North-Western Provinces Division (amalgamated Agra and Jhánsi Division) for the past four years :—

Year.	Gross receipts.	Total charges.	Net receipts.
	Rs.	Rs.	Rs.
1874-75	50,26,335	4,08,564	46,17,771
1875-76	57,05,272	3,99,124	53,06,148
1876-77	58,67,141	3,82,278	54,84,863
1877-78	51,11,616	3,59,933	47,51,683

Detail of receipts.

Detail of Receipts.

Year.	Salt.	Sugar.	Miscellaneous.	Total.
	Rs.	Rs.	Rs.	Rs.
1874-75	46,26,849	3,98,652	834	50,26,335
1875-76	51,49,904	5,54,221	1,147	57,05,272
1876-77	52,54,543	6,11,653	945	58,67,141
1877-78	46,66,462	4,42,497	2,657	51,11,616

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Decreased charges accounted for.

The fixed charges of the North-Western Provinces division have diminished, owing (1) to a Collector of a lower grade than formerly being in charge, (2) to the amalgamation of the Jhánsi and Agra collectorates in November, 1877, (3) to re-arrangement of the trade posts in the division, and (4) to reductions among the subordinate establishments. Contingent charges have slightly increased under the heads of travelling allowance to officers, house-rent, half fines imposed on smugglers payable as rewards to establishments and repairs to buildings.

Nominal imports.

The following table shows the nominal imports of the North-Western Provinces section of the Inland Customs line:—

Year.	Sambhar.	Balumbha.	Salumbha.	Sultanpuri.	Saltpetre salt.	Other salts.	Total.
	Mds.	Mds.	Mds.	Mds.	Mds	Mds.	Mds.
1874-75 ...	4,28,556	10,82,046	11,427	11,495	135	8,623	15,42,282
1875-76 ...	5,10,912	11,79,746	12,435	6,642	45	6,854	17,16,634
1876-77 ...	6,98,503	9,70,308	21,034	50,000	97	11,560	17,51,502
1877-78 ...	12,31,763	2,71,162	20,576	64,540	69	1,327	15,89,437

Actual imports.

The subjoined table furnishes details of the actual imports for four years:—

Year.	Sambhar.	Balumbha.	Salumbha.	Kansia.	Black salt.	Other salts.	Total.
	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.
1874-75 ...	4,29,010	10,92,121	59,583	10,008	...	142	15,90,864
1875-76 ...	5,98,278	12 27,713	51,255	8,007	177	51	18,85,481
1876-77 ...	8,32,658	9,85,487	648	11,417	877	156	18,31,243
1877-78 ...	13,34,063	2,84,071	...	1,774	450	89	16,20,447

The difference between the last two years' imports commented on.

The first noticeable circumstance in the above statement is the very large increase in the Sambhar trade, but the next column of Balumbha crossing shows that the increase is more than counterbalanced by the falling off in Balumbha, occasioned by the stoppage of manufacture in Bhartpur. Taken together, the Sambhar and Balumbha crossings amounted to 16,18,134 maunds against 18,18,145 maunds in 1876-77; the falling off being 2,00,011 maunds. Our expectations have not so far been realized, that the difference between this year's and last year's import of Balumbha salt would be made good by Sambhar salt, though, of course, increased imports across the Panjáb south division and increased deliveries at the Panjáb mines have helped greatly to make up the difference between the importations of the two years in the North-Western Provinces division.

The importation of Kansia or Puchbuddra salt across the Jhánsi portion of the line has almost ceased in favour of the cheap Sambhar salt now supplied to the rear of the line by railway *viâ* Agra, and Baragara salt from Bombay, which reaches the rear of the southern beats of this division from Sutna,

Nominal exports.

The nominal and actual export of sugar in the North-Western Provinces division are shown in the following tables:—

Year.	Refined.	Unrefined.	Total.
	Mds.	Mds.	Mds.
1874-75	2,88,513	2,93,685	5,82,198
1875-76	4,03,894	4,01,014	8,04,908
1876-77	4,32,282	4,78,280	9,10,562
1877-78	3,24,837	3,16,990	6,41,827

Actual exports.

Actual exports.

Year.	Refined.	Unrefined.	Total.
	Mds.	Mds.	Mds.
1874-75	2,84,277	3,19,035	6,03,312
1875-76	4,06,515	4,22,914	8,29,429
1876-77	4,39,649	5,03,998	9,43,647
1877-78	3,10,658	2,96,560	6,07,218

Equally with the export trade of the Panjáb south division the export trade of the North-Western Provinces division is extremely unfavourable this year, and owing to the same causes, *viz.*, failure of the monsoon rains of 1877, mortality amongst draught cattle, impoverishment of the people, and high prices in the manufacturing districts.

Comparison made of the rail-borne and road salt traffic of the Panjáb south and North-Western Provinces divisions of the Inland Customs line.

18. Having now given the statistics of the two divisions of the line which have been affected by the Rajputana State Railway, I shall proceed to compare the rail-borne and road traffic of these divisions. The imports of salt across this portion of the line were in 1876-77 maunds 31,27,169, in 1877-78 they have been maunds 29,82,476, showing a decrease of 1,44,693 maunds; but though there is this general decrease of salt imports the quantity carried by railroad has increased from 21,67,477 maunds to 25,46,517 maunds, or by 3,79,040 maunds, while the road traffic has decreased from 9,59,692 maunds to 4,35,959 maunds, or by 5,23,733 maunds.

This shows that the carriage of salt from Rajputana and the local works in the Gurgaon and Rohtak districts of the Panjáb is now to the extent of 85 per cent. of the whole amount in the hands of the railway, and that the proportion is rapidly increasing.

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The following are the details of the imports by road and rail:—

Amount of imports by road and rail.

Year.	By road.	By rail.	Total.
	Mds.	Mds.	Mds.
1876-77	9,59,692	21,67,477	31,27,169
1877-78	4,35,959	25,46,517	29,82,476
Difference ...	−5,23,733	+3,79,040	−1,44,693

The closing of the salt works in Bhartpur, which being near Agra and Muttra sent their produce in largely by carts to these marts, is, of course, one principal reason why the road traffic has so greatly declined.

The following table gives details of the rail-borne imports:— Details of rail-borne imports.

	Sultanpuri.	Sambhar.	Balumbha.	Other salts.	Total.
	Mds.	Mds.	Mds.	Mds.	Mds.
1876-77 ... Garhi Harsaru ...	6,79,213	1,45,755	...	147	8,25,115
1876-77 ... Bichpuri ...	...	8,03,812	5,37,665	885	13,42,362
Total ...	6,79,213	9,49,567	5,37,665	1,032	21,67,477
1877-78 ... Garhi Harsaru ...	8,08,546	2,36,126	...	940	10,45,612
1877-78 ... Bichpuri ...	...	13,23,906	1,76,549	450	15,00,905
Total ...	8,08,546	15,60,032	1,76,549	1,390	25,46,517

The railway returns enable us to tell the destination of the different kinds of salt crossing the Inland Customs line, and to compare the quantity consigned through in 1877-78 with that similarly consigned in the preceding year.

Destination of the different kinds of salt crossing the Inland Customs line.

Rohilkhand takes a large quantity of Sultanpuri salt. The marts were supplied as follows :— Sultanpuri salt.

	1877-78.	1876-77.
	Mds.	Mds.
Chandausi	26,685	16,056
Moradabad	19,494	54,908
Bareilly	1,05,751	1,10,008
Shájahánpur	1,86,970	1,79,774
Other stations on the Oudh and Rohilkhand Railway ...	28,860	27,754

Delhi and the Upper Doab received.

	1877-78.	1876-77.
	Mds.	Mds.
Delhi	2,26,065	41,233
Ghaziabad	21,234	96,085
Khúrja	8,572	12,672
Saháranpur	11,703	17,827
Other stations of the Sindh, Panjáb, and Delhi Railway ...	18,300	6,823

The balance of the Sultanpuri salt imports went to :—

	1877-78.	1876-77.
	Mds.	Mds.
Cawnpore	52,267	65,353
Allahabad	27,278	23,232
Other stations on the East Indian Railway	18,408	17,385

Sambhar salt.

Sambhar salt was consigned through to the following destinations :—

	1877-78.	1876-77.
	Mds.	Mds.
Agra	4,28,915	4,51,006
Delhi	1,37,533	45,090
Cawnpore	3,67,468	1,15,747
Other stations on the East Indian Railway	(a) 3,18,140	1,34,392
Stations on the Oudh and Rohilkhand Railway	(b) 3,04,593	99,434
Stations on the Sindh, Panjáb, and Delhi Railway	(c) 80,584	33,072
Local, *i. e.*, to places above the Customs line	(d) 2,22,978	1,53,976

Balumbha salt.

Balumbha, or the produce of the Bhartpur salt works, was consigned direct as follows :—

	1877-78.	1876-77.
	Mds.	Mds.
Agra	1,52,230	3,38,457
Cawnpore	77,702	1,47,227
Mirzapur	3,593	10,219
Buxar	766	16,974
Other stations, East Indian Railway	12,812	15,068
Other stations Oudh and Rohilkhand Railway	8,907	16,062
Other stations	1,531	730

Quantity of salt sent from each of the three great centres of distribution inside the Inland Customs line during 1877-78.

19. The system of through-booking on the part of the Railway Companies and the completion of the interchange platforms at Agra and Delhi have enabled us to arrive at the above information, which, so far as rail-borne salt is concerned, is greatly more definite than any system of road registration could possibly be. Inside the Inland Customs line the three great centres of distribution of salt are Delhi, Agra, and Cawnpore.

(a) Out of this quantity Mohar received 73,109 maunds for the Bindki market; Allahabad, 33,748 maunds; Mirzapur, 38,978 maunds; Chunar, 18,114 maunds; Ahrowra road, 19,409 maunds; and Sutna, 66,382 maunds.

(b) Out of this quantity Chandausi received 46,949 maunds; Moradabad, 1,77,980 maunds; and Bareilly, 40,158 maunds.

(c) Out of this quantity Saháranpur received 36,562 maunds; and Meerut, 32,782 maunds.

(d) Out of this quantity 65,353 maunds went to Ajmere and stations below Phalera; 32,672 maunds to Alwar; 42,667 maunds to Riwari; and 26,469 maunds to Bhartpur.

The following are the figures of the quantity of salt sent during 1877-78 from each centre :—

DELHI.

		Mds.
Sindh, Panjáb, and Delhi Railway	Meerut	25,924
	Khatauli	5,806
	Muzaffarnagar ...	7,242
	Deoband	3,519
	Saháranpur	13,419
	Other stations... ...	389
Stations on the Oudh and Rohilkhand Railway.	... ...	17,991
Stations on East Indian Railway	...	11,933

It is evident from these figures that a comparatively small quantity of salt which arrived in Delhi by railway left it again by the same means of transport. A large proportion of the salt trade leaving Delhi goes down the Ganges Canal into the Duáb, being loaded at Moradnagar.

AGRA.

		Mds.
East Indian Railway.	Stations above Cawnpore ...	30,263
	Cawnpore	46,647
	Between Cawnpore and Allahabad,	13,674
	Allahabad	25,444
	Below Allahabad	22,417
	Between Allahabad and Jubbulpore,	13,733
Stations on the Oudh and Rohilkhand Railway.	... ...	36,157

Thus out of an inward salt trade of 5,81,145 maunds, not more than 1,88,335 maunds left Agra again by rail road; the conclusion being that a great deal of salt is still distributed from Agra over the Upper Duáb and Rohilkhand by cart traffic :—

CAWNPORE.

		Mds.			Mds.
To stations on the East Indian Railway below Cawnpore		22,563			
Oudh & R. Railway.	Lucknow ...	39,625	Oudh & R. Railway.	Akbarpur ...	15,736
	Byramghat ...	75,855		Malipore ...	12,411
	Nawábganj ...	13,568		Jaunpur ...	11,640
	Rudauli ...	28,973		Benares ...	13,019
	Fyzabad ...	1,12,790		Other stations ...	69,149

Thus during the year 1877-78 there was an inward salt trade into Cawnpore of 4,94,437 maunds, and an outward trade, principally into Oudh, of 4,15,329 maunds.

Salt importations from Calcutta to stations above Patna on the East Indian Railway.

The following figures give the importation during 1877-78 of salt from Calcutta to stations above Patna on the East Indian Railway:—

	Mds.		Mds.
Bankipore ...	17,753	Doomraon ...	16,554
Dinapore ...	5,836	Buxar ...	51,241
Bihta ...	37,559	Chowsa ...	8,888
Arrah ...	1,14,885	Up to Mogal Serai,	38,442
Beehea ...	28,414	Above Mogal Serai,	31,935
Ruganathpore ...	9,396		

These figures indicate a considerable increase in the trade in salt from Calcutta to stations above Patna, and I am also informed that the river trade up the Ganges and Gogra has been brisker than in 1876-77.

Imports of salt from Kharaghora to stations above Jubbulpore.

The imports of Baragara salt direct by railway from Kharaghora to stations above Jubbulpore during 1877-78 are as follows :—

	Mds.
Sutna	1,273
Kutni	61,891
Sleemanabad	5,518
Sehora Road	6,366
Deori	14,408
Mánikpur	637
Total ...	90,093

Last year only 66,951 maunds of Baragara were delivered at stations above Jubbulpore.

Results of the system of direct supply of salt from the Sambhar Lake to consumers through departmental agency.

20. The system of through-booking carried on by the railways suggested the possibility of dealing as nearly direct as could be with the consumer through our departmental agency at the Sambhar Lake, and a scheme was drawn up for the purpose and received the sanction of Government in October, 1876. The object and intentions of the scheme will be found described in my annual report for 1876-77, page 23. As was to be expected, the scheme was at first received with some distrust; in fact, it seemed as if it would fail, but towards the end of the year it was found that one cause of failure was that the salt was issued just as it was cut from the stores, whereas the dealers in distant markets had been in the habit of receiving the salt from their agents at the lake dried, cleaned, and picked, and they thought this plan of ours was merely a devise for disposing of our bad salt. Since February, 1877, however, we have done for our customers what their agents had hitherto done for them, that is, thoroughly dry, clean, and pick the salt before consigning it, and the consequence is that the experiment has become a complete success; the through traffic system has become very popular, and a third of the whole of the rail-borne trade of the lake is now conducted on this plan. The scheme came into operation on the 1st November, 1876, and between that date and the 31st of March, 1877, rawannahs were issued for, and 36,575 maunds of salt cleared. The following table shows the through traffic business transacted month by month during the year 1877-78 :—

The experiment has become a complete success, and a third of the whole of the rail-borne trade of the lake is now conducted on the through traffic system.

Quantity of salt cleared under this system.

	April, 1877.	May, 1877.	June, 1877.	July, 1877.	August, 1877.	September, 1877.	October, 1877.	November, 1877.	December, 1877.	January, 1878.	February, 1878.	March, 1878.	Total.
	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.
Quantity of salt which receipts were issued for	30,453	61,039	1,03,348	56,536	18,969	3,108	48,672	59,814	54,713	63,957	88,701	89,856	6,78,196
Quantity of salt for which rawannahs were issued.	35,232	55,885	89,869	69,264	24,314	2,442	42,195	58,002	57,137	67,757	79,317	93,282	6,74,696
Quantity of salt cleared.	31,797	41,143	50,439	92,470	58,163	2,994	36,096	50,370	60,596	67,211	70,581	1,02,135	6,63,995

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The following statement shows the quantities of salt for which receipts were granted by the different treasuries :—

Quantity of salt for which receipts were granted by treasuries.

Agra.	Allahabad.	Benares.	Cawnpore.	Delhi.	Mirzapur.	Moradabad.	Jaunpur.	Fyzabad.	Etáwah.	Lucknow.	Bara Banki.	Saháranpur.	Sháhjahánpur.	Total.
Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.
3,26,165	3,664	138	1,26,359	86,343	40,785	89,223	1,360	350	975	1,771	252	541	270	6,78,196

The realizations from this salt were—duty, Rs. 19,90,634 ; price, Rs. 3,10,108-12-6 ; miscellaneous, *i.e.*, price of bags, &c., Rs. 51,782-2-6: total, Rs. 23,52,524-15-0.

The salt was well distributed all over the country, as will be seen from the subjoined table, which shows to what railway stations it was consigned :—

Table subjoined showing distribution of the salt.

Mds.			Mds.		
9,173	Meerut ...	S. P. D. Railway.	2,840	Nawai ...	East Indian Railway.
387	Begamabad ...	Ditto.	30,886	Mirzapur ...	Ditto.
789	Saháranpur ...	Ditto.	5,361	Benares ...	Ditto.
135	Muzáffarnagar,	Ditto.	15,346	Chunar ...	Ditto.
47,772	Delhi ...	Rajputana State Railway.	11,948	Ahrora ...	Ditto.
1,038	Sikandrabad ...	East Indian Railway.	279	Zamaniah ...	Ditto.
135	Khúrja ...	Ditto.	1,01,112	Moradabad ...	Oudh & Rohilkhand Railway.
1,42,077	Agra ...	Rajputana State Railway.	4,040	Chandausi ...	Ditto.
51	Jalesar ...	East Indian Railway.	126	Dubai ...	Ditto.
2,628	Háthras ...	Ditto.	1,771	Lucknow ...	Ditto.
3,680	Aligarh ...	Ditto.	252	Nawabganj ...	Ditto.
171	Muttra ...	Ditto.	279	Bareilly ...	Ditto.
51	Badan ...	Ditto.	138	Sheopur ...	Ditto.
975	Etáwah ...	Ditto.	602	Fyzabad ...	Ditto.
877	Sháhjahánpur,	Oudh & Rohilkhand Railway.	1,360	Jaunpur ...	Ditto.
1,81,110	Cawnpore ...	East Indian Railway.	41,172	Satna ...	East Indian Railway.
1,809	Khága ...	Ditto.	2,565	Kutni ...	Ditto.
48,114	Mohar ...	Ditto.	252	Bargar ...	Ditto.
1,526	Sirathu ...	Ditto.	820	Manickpur ...	Ditto.
10,797	Allahabad ...	Ditto.	252	Shahganj ...	Oudh & Rohilkhand Railway.
		Total ...	6,74,696		

Before leaving this subject I desire to add that Mr. Lyon, the Assistant Commissioner of Inland Customs at the Sambhar Lake, deserves much credit for the energy and determination he has shown in making the through-traffic system a success. It is, I feel, greatly to him that the success is due.

21. The following table shows the sugar traffic by road and rail across the Panjáb south and the North-Western sections of the Inland Customs line :—

Sugar traffic by road and rail across the Panjáb south and North-Western Provinces divisions.

Year.	*By road.*		*By rail.*		*Total.*	
	Refined.	Unrefined.	Refined.	Unrefined.	Refined.	Unrefined.
	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.
1876-77 ...	4,46,231	8,94,633	3,71,044	3,77,269	8,17,275	12,71,902
1877-78 ...	2,85,883	5,17,664	2,88,582	3,12,149	5,74,465	8,29,813
Difference ...	—1,60,348	—3,76,969	—82,462	—65,120	—2,42,810	—4,42,089

These figures show an immense falling off in both the rail-borne and road traffic in sugar during the year, for which I have elsewhere sufficiently accounted. But a greater proportion of the entire trade has this year been carried by the railways as against the road traffic. Thus in 1876-77 out of a total traffic of 20,89,177 maunds, 7,48,313 maunds, or 35·82 per cent., was carried by railway, whereas in 1877-78 out of a total traffic of 14,04,277 maunds, 6,00,731 maunds, or 42·78 per cent., was so carried.

Details furnished of the movement of rail-borne sugar.

The Rajputana Railway returns give the movement of sugar along the railway, but unfortunately without regard to our line, and thus include a quantity of sugar which, crossing the Inland Customs line in carts, was afterwards put on the railway at Riwari and other stations. The total movement of sugar on the Rajputana State Railway was 6,42,198 maunds, against 92,089 maunds in 1876-77. Of the quantity consigned in 1877-78 there went to—

	Mds.		Mds.
Bhartpur ...	32,195	Kishangarh ...	12,919
Dosa ...	17,487	Ajmere ...	1,56,327
Sanganer ...	14,530	Nasirabad ...	72,361
Jeypur ...	1,66,363	Riwari ...	62,528
Sambhar ...	15,288	Alwar ...	17,521
Tilonia ...	12,088	Other stations ...	62,591

The whole of rail-borne sugar supply of Rajputana appears from the railway returns to have been consigned from the following stations:—

	Mds.
Agra	43,391
Delhi	54,481
Riwari	44,148
Cawnpore	44,767
Other stations on the East Indian Railway ...	35,498
Total ...	2,22,285

	Mds.		Mds.
Jaunpur ...	5,456	Muzaffarnagar ...	56,933
Shahganj ...	5,920	Meerut ...	1,18,699
Fyzabad ...	15,193	Other stations on the Sindh, Panjáb, and Delhi Railway ...	14,832
Sháhjahánpur ...	9,436	Total ...	1,90,464
Chandausi ...	58,032		
Bareilly ...	96,624		
Pilibhít ...	12,680		
Azamgarh ...	7,759	Multra ...	103
Other stations on the Oudh & Rohilkhand Railway ...	15,250	Háthras ...	2,992
Total ...	2,26,350	Total ...	3,095

The largest falling off is in the consignments from the Gangetic Duáb, as shown by the above figures.

CENTRAL PROVINCES DIVISION.
Gross receipts and charges.

22. I now come to the Central Provinces (amalgamated Hoshangabad and Saugor division) section of the Inland Customs line, the salt and sugar trade of which are affected by the Great Indian Peninsula Railway and the Holkar State Railway.

The following are the statistics of the division:—

Gross Receipts and Charges.

Year.	Gross receipts.	Total charges.	Net receipts.
	Rs.	Rs.	Rs.
1874-75	9,51,771	3,37,848	6,13,923
1875-76	9,56,279	3,09,277	6,47,002
1876-77	9,24,945	2,75,130	6,49,815
1877-78	7,23,814	2,48,880	4,74,934

Detail of receipts.

Detail of receipts.

Year.	Salt.	Sugar.	Miscellaneous.	Total.
	Rs.	Rs.	Rs.	Rs.
1874-75	8,44,114	1,06,374	1,283	9,51,771
1875-76	8,09,636	1,46,025	618	9,56,279
1876-77	7,76,391	1,48,053	501	9,24,945
1877-78	5,50,848	1,72,217	749	7,23,814

Nominal imports.

Nominal imports.

Year.	Sambhar.	Kansia.	Baragara.	Kokan.	Other salts.	Total.
	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.
1874-75 ...	3,756	51,258	2,52,563	7,87,372	1,195	10,96,144
1875-76 ...	1,038	61,892	2,72,942	7,80,180	394	11,16,446
1876-77 ...	1,025	40,316	3,26,096	8,23,529	1,030	11,91,996
1877-78 ...	141	3,485	3,02,319	6,06,916	1,047	9,13,868

Actual imports.

Actual imports.

Year.	Sambhar.	Kansia.	Baragara.	Kokan.	Other salts.	Total.
	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.
1874-75 ...	1,260	51,525	2,69,789	7,96,362	1,195	11,20,131
1875-76 ...	957	59,851	2,72,942	7,80,180	394	11,14,324
1876-77 ...	520	40,161	3,26,154	8,23,529	1,030	11,91,394
1877-78 ...	141	3,652	3,02,281	6,06,350	1,047	9,13,471

Nominal exports.

Nominal exports.

Year.	Refined.	Unrefined.	Total.
	Mds.	Mds.	Mds.
1874-75	1,03,954	6,452	1,10,406
1875-76	1,18,872	72,402	1,91,274
1876-77	1,16,847	83,196	2,00,043
1877-78	1,26,004	1,23,184	2,49,188

Actuals exports.

Year.	Refined.	Unrefined.	Total.
	Mds.	Mds.	Mds.
1874-75	99,266	3,729	1,02,995
1875-76	1,01,929	66,237	1,68,166
1876-77	1,11,093	82,383	1,93,476
1877-78	1,20,172	1,12,149	2,32,321

The charges show a considerable decrease, owing to amalgamation of the Hoshangabad with the Saugor Collectorate, and (2) to reductions effected among the subordinate establishment.

The charges show a considerable decrease, owing (1) to the amalgamation of the Hoshangabad with the Saugor Collectorate, and (2) to reductions effected among the subordinate establishment. No comparison of the receipts is possible, as mileage duties on salt imported by rail from the Bombay Presidency were abolished on the 1st of January, 1878, and the receipts for 1877-78 are therefore for nine months only.

The realizations would have been unprecedentedly high in 1877-78 from increased importation of Kokan and Baragara, but for the abolition of the mileage duties.

The importof both Kokan and Baragara into the Central Provinces and Berar has increased greatly during the year 1877-78, and our realizations on both these salts would have been unprecedentedly high, but for the abolition of the mileage duties above alluded to. In proof of this I adduce one fact as sufficient, *viz.*, that the importation of Baragara salt to stations north of Jubbulpore increased from maunds 66,951 in 1876-77 to maunds 90,093 in 1877-78. The importations of Kansia salt from Rajputana across the Saugor portion of the line in this division has fallen from maunds 40,316 in 1876-77 to maunds 3,435 in the year under review. This is solely due to its inability to compete now with cheap Baragara in rear of the Customs line. In fact the price of duty-free Kansia above line and of duty-paid Baragara below the line is sometimes equal in parts of the division, and indeed in one or two instances the balance has been temporarily in favour of Baragara.

Particulars given of the salt paying mileage duty.

The following statement gives particulars concerning the salt paying mileage duty in 1877-78, but I must add that it is only for nine months of the year, or from the 1st April, 1877, to the 31st December, 1877, after which date the mileage duty ceased to be levied :—

Imports to stations.	Kokan.		Baragara.		Total.		Average duty per maund.	Duty at Re. 1-3-0 per maund.	Remitted.
	Quantity.	Duty.	Quantity.	Duty.	Quantity.	Duty.			
	Mds.	Rs.	Mds.	Rs.	Mds.	Rs.	Rs. a. p.	Rs.	Rs.
East of Raver	48,115	9,213	2,71,239	2,57,086	3,19,354	2,66,299	0 13 4	3,79,233	1,12,934
East of Berar	2,85,228	1,85,851	30,660	21,559	3,15,888	2,07,410	0 10 6	3,75,117	1,67,707
Total Central Provinces ...	3,33,343	1,95,064	3,01,899	2,78,645	6,35,242	4,73,709	0 11 11	7,54,350	2,80,641
Berar	2,74,557	66,354	420	156	2,74,977	66,510	0 3 10	3,26,535	2,60,025
Total, 1877-78 ...	6,07,900	2,61,418	3,02,319	2,78,801	9,10,219	5,40,219	0 9 6	10,80,885	5,40,666
Total, 1876-77 ...	8,24,559	3,57,095	3,26,096	2,95,264	11,50,655	6,52,359	0 9 1	13,66,402	7,14,043

THE FOUR GREAT BRANCHES OF THE DEPARTMENT.
LINE.

Up to the time of the abolition of the mileage duties the average rate of duty east of Raver was Rs. 0-13-4 against Rs. 0-12-11, and east of Berar Rs. 0-10-6 against the same rate last year. The total average for the Central Provinces being Rs. 0-11-11, and that for Berar Rs. 0-3-10 per maund against Rs. 0-11-7 and Rs. 0-3-11 respectively. The general average was Rs. 0-9-6 per maund against Rs. 0-9-1 in 1876-77.

Receipts from sugar have largely increased.

The receipts from sugar have largely increased in the Central Provinces division during the year under report. This is ascribed to the demand in Indore and Central India for sugar from the North-West, induced by the supply of Mauritius sugar from Bombay having failed.

INTERNAL BRANCH.

Gross realizations.

23. The gross realizations of the Internal Branch for the past four years have been as follows :—

Year.	Duty on salt.	License fees.	Miscellaneous.	Total.
	Rs.	Rs.	Rs.	Rs.
1874-75	1,07,698	42,327	117	1,50,142
1875-76	1,05,987	45,117	166	1,51,270
1876-77	1,05,871	33,758	1,286	1,40,915
1877-78	99,586	(a) 27,399	545	1,27,530

Falling off of realizations explained.

It will be seen that the amount of salt duty realized has fallen off as compared with 1876-77 by Rs. 6,285. For this there are two causes assignable: (1) the number of working refineries is less by 18 than in 1876-77, and (2) during the year the salt duty was reduced from Rs. 3 per maund to Rs. 2-12-0. The falling off in the amount of license fees collected is mainly due to the fact that the fee for a khari license is now only Rs. 10, against Rs. 25 in 1876-77 and antecedent years. Miscellaneous collections are less than in 1876-77, during which year the sale proceeds of a number of condemned tents swelled the amount. Considering that the revenue of the Internal Branch has been affected by two main causes over which the Department could exercise no control, the amount realized may be deemed satisfactory, though it is Rs. 13,385 less than that realized in 1876-77.

Charges.

The following are the charges of the Internal Branch for four years :—

Year.	Fixed.	Contingent.	Total.
	Rs.	Rs.	Rs.
1874-75	2,17,599	16,736	2,34,335
1875-76	2,20,296	24,049	2,44,345
1876-77	2,18,841	16,950	2,35,791
1877-78	2,04,127	24,548	2,28,675

(a) Includes Rs. 26 realized by the Panjáb Government.

Explanation given of decrease in fixed, and increase in contingent charges.

The fixed charges show a satisfactory decrease of Rs. 14,714, caused by the amalgamation of the Oudh with the North-Western Provinces Assistant Commissionership of Customs. Contingent charges have increased, partly owing to the expense of transferring the office of the Assistant Commissioner from Allahabad to Agra for administrative reasons, but chiefly on account of the failure of the rains of 1877, which forced us to keep our Inspectors and their establishments out in camp all through July, August, and September—usually months of recess—to suppress illicit manufacture of salt and supervise licensed works, whereby the charge for travelling allowance and hire of carriage of tents and records has been much larger than in 1876-77.

Object of the Internal Branch and its sources of revenue.

The Internal Branch is, it is now well known, maintained chiefly for preventive purposes, namely, to prevent the manufacture of salt in licensed saltpetre, khari (sulphate of soda), and rasi and saji (carbonate of soda) manufactories, and to suppress illicit salt manufacture on the numerous and extensive salt tracts of the North-Western Provinces and Oudh. The only sources of revenue are the duty on salt educed in the refinement of saltpetre, and the license fees paid by saltpetre manufacturers and refiners, and by the makers of other saline substances which constitute a source of danger to the salt revenue.

The revenue of the Internal Branch mainly depends on the stability of the saltpetre trade.

The revenue of the Internal Branch mainly depends on the stability of the saltpetre trade, and this since 1874-75 has been languishing, owing to the low prices obtainable for Indian saltpetre in the European market. Compared with 1876-77, when the price was lower than in 1875-76, the price per cwt. of refined saltpetre has fallen 3*s.* 4½*d.*, or over 20 per cent. Compared with 1872-73, the fall amounts to 7*s.* 7¾*d.* per cwt., or 37 per cent. In March last the price in the Home market had improved by 4 or 5 shillings per cwt., and I entertained hopes in consequence of an improvement in the revenue of the Internal Branch, but it soon fell again; the chance disappeared for the time being of larger receipts in this branch of the Department.

Statistics given of saltpetre exports and manufacture for the past ten years.

The following table gives for the past ten years the quantity of refined saltpetre exported from Calcutta, its declared value and price per cwt., and also shows the number of refineries and crude saltpetre factories working in the North-Western Provinces and Oudh in those years :—

Year.	Quantity of saltpetre imported from Calcutta.	Value.	Price per cwt.	Number of refineries in the North-Western Provinces and Oudh.	Number of crude saltpetre factories in the North-Western Provinces and Oudh.
	Cwt.	£	£ s. d.		
1868-69...	397,019	310,758	0 15 8	172	5,084
1869-70...	490,116	394,870	0 16 1½	192	6,361
1870-71...	482,940	440,554	0 18 3	210	7,095
1871-72...	432,210	397,251	0 18 4½	213	8,320
1872-73...	518,982	536,313	1 0 7¾	232	13,457
1873-74...	415,197	464,974	1 0 7¼	210	13,863
1874-75...	553,330	501,468	0 18 1½	186	7,374
1875-76...	415,080	348,949	0 16 9¾	132	6,670
1876-77...	466,218	381,706	0 16 4½	130	5,633
1877-78...	391,373	254,392	0 13 0	112	4,571

THE FOUR GREAT BRANCHES OF THE DEPARTMENT.
INTERNAL BRANCH.

The intimate connection between the saltpetre industry of the North-Western Provinces and Oudh and the state of the market is strikingly apparent in this statement; 1868-69 and 1869-70 were years of low prices and the trade languished; the next two years' prices improved, and the manufacture improved with them; in 1872-73 and 1873-74 prices were at their highest, and the trade was never before nor since so brisk; the next four years are marked by a steady fall in prices, and by a corresponding decline in the number of refineries and crude saltpetre factories.

Details of licenses issued.

The following table shows the number of licenses of all kinds, including the duplicates of licenses lost or destroyed, that have been issued during the last four years :—

Year.	*Saltpetre refineries.*		*Crude saltpetre.*		*Khari.*		*Sajji.*		*Rassi.*		*Total.*	
	No.	Fees.	No.	Fees.	No.	Fees.	No.	Fees.	No.	Fees.	No.	Fees.
		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.
1874-75 ...	186	9,300	7,409	14,765	498	10,794	3,620	7,240	114	228	11,827	42,327
1875-76 ...	132	6,601	6,706	13,364	740	14,686	4,853	9,692	387	774	12,818	45,117
1876-77 ...	130	6,388	5,633	11,217	544	12,199	1,765	3,530	212	424	8,284	33,758
1877-78 ...	112	5,563	4,571	9,096	473	4,722	3,796	7,596	198	396	9,152	27,373

Remarks regarding the manufacture of khari (sulphate of soda),

The condition of the saltpetre manufacture and the state of the trade have just been remarked upon. There is no real falling off in the number of khari licenses issued, nor in the quantity of khari manufactured, though apparently there is a decrease of 71 in the number of licenses. The fact is that khari (sulphate of soda) is only manufactured during the hottest months of the year, *i.e.*, in April, May, and June, and that this year many of the khari workers in the North-Western Provinces did not take out licenses for the season of 1878 until the official year 1877-78 had expired. So far in fact from the manufacture of khari declining, recognizing the want of this substance for tanning and other purposes, we are endeavouring to increase the quantity manufactured as much as possible, consistent with the safety of the salt revenue; and many factories, notably in the Fatehpur district, which have long been closed, have this year been re-opened under the close personal supervision of the Inspector of the circle. Similarly khari manufactories will be re-opened in some parts of Oudh next season. Rassi and sajji (forms of carbonate of soda) licenses taken together have increased from 1,977 in 1876-77 to 3,996 in 1877-78. This increase is more apparent than real. Owing to unfavourable weather at the end of 1876-77, many manufacturers delayed taking out licenses until April, 1877, so that we have in fact the licenses of two seasons shown in the figures for 1877-78.

and of rassi and sajji (carbonates of soda).

THE FOUR GREAT BRANCHES OF THE DEPARTMENT.

INTERNAL BRANCH.

Number of refineries worked.

The annexed table shows for the past four years the number of refineries working under the Mushriff system and under the contract system, and the amount of salt duty realized under each :—

Year.	*Under Mushriffs.*			*Under Contract.*	
	Number of refineries.	Quantity of salt.	Amount of duty.	Number of refineries.	Amount of duty.
		Mds.	Rs.		Rs.
1874-75 ...	175	34,146	1,02,440	15	5,258
1875-76 ...	140	33,852	1,01,561	12	4,421
1876-77 ...	129	34,401	1,03,203	7	2,668
1877-78 ...	116	34,493	98,778	6	808

In 1877-78 only six refineries worked under contract, as to the amount of duty to be paid on salt, and yielded in the aggregate Rs. 808. Theoretically the system of working saltpetre refineries under contract is a good one, as saving the pay of excise agents in refineries, and leaving the refineries free from interference; but the opinion of experienced officers in the Department is against it, and on the whole the Mushriff system is found to work best, and to secure the largest revenue for the Government, while, strangely enough, the refiners themselves profess to prefer it.

Quantity of salt educed in refineries

The following statement shows the relations between the crude and refined saltpetre and the quantity of salt educed in refineries :—

Year.	*Under Mushriffs.*				*Under Contract.*			
	Quantity of saltpetre refined.	Quantity of refined saltpetre produced.	Total quantity of salt educed.	Percentage of salt on crude saltpetre.	Quantity of crude saltpetre refined.	Quantity of refined saltpetre produced.	Quantity of salt educed.	Percentage of salt on crude saltpetre.
	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.
1874-75 ...	2,02,924	1,17,925	30,521	15·04	19,990	9,995	1,753	8·77
1875-76 ...	2,17,643	1,23,807	31,990	14·69	19,196	9,403	1,475	7·68
1876-77 ...	2,37,325	1,20,442	31,068	13·09	6,477	3,112	889	13·72
1877-78 ...	1,94,688	1,06,984	28,034	14·39	3,263	1,632	270	8·27

was less in 1877-78 than in 1876-77, owing to depressed state of the saltpetre trade.

It will be seen that, owing to the depressed state of the trade, the quantity of crude saltpetre purchased by refiners is less than in 1876-77, and that consequently less refined saltpetre was made, and less salt educed in the refinement. The percentage of salt educed on the quantity of crude saltpetre passed through the boilers is, however, larger by 1·30 per cent., and is so far satisfactory evidence of the careful administration of this important branch of the Department by the Assistant Commissioner and his Inspectors.

SAMBHAR LAKE.

Financial results of manufacture.

24. The following table gives the financial results of each year's manufacture at the Sambhar Lake up to the close of 1877-78:—

Statement of sales of salt from 1870-71 1877-78.

—	Manufactured.	Cost, including all charges, treasury payments &c.	Sold during previous years. Price.	Credit balance.	Debit balance of cost, plus 4 per cent. interest.	Sold in 1870-71. Price.	Credit balance.	Debit balance of cost, plus 4 per cent. interest.	Sold in 1871-72. Price.	Credit balance.	Debit balance of cost, plus 4 per cent. interest.	Sold in 1872-73. Price.	Credit balance.	Debit balance of cost, plus 4 per cent. interest.	Sold in 1873-74. Price.	Credit balance.	Debit balance of cost, plus 4 per cent. interest.	Sold in 1874-75. Price.	Credit balance.	Debit balance of cost, plus 4 per cent. interest.	Sold in 1875-76. Price.	Credit balance.	Debit balance of cost, plus 4 per cent. interest.	Sold in 1876-77. Price.	Credit balance.	Debit balance of cost, plus 4 per cent. interest.	Sold in 1877-78. Price.	Credit balance.	Debit balance of cost, plus 4 per cent. interest.	Up to 31st March, 1878. Sales, maunds.	Total Receipts.	Excesses or deficits in stocks, maunds. Excess.	Deficit.	Estimated balance, maunds.
	Mds.	Rs.	Mds. Rs.	Rs.	Rs.	Mds. Rs.	Rs.	4 per cent. interest on account of 1870 sale.	Mds. Rs.	Rs.	4 per cent. interest on account of 1870 sale.	Mds. Rs.	Rs.	4 per cent. interest on account of 1870 sale.	Mds. Rs.	Rs.	4 per cent. interest on account of 1870 sale.	Mds. Rs.	Rs.	4 per cent. interest on account of 1870 sale.	Mds. Rs.	Rs.	4 per cent. interest on account of 1870 sale.	Mds. Rs.	Rs.	4 per cent. interest on account of 1870 sale.	Mds. Rs.	Rs.	4 per cent. interest on account of 1870 sale.					
By balance of former years ...	16,18,700	13,67,666	23,74,874	14,37,737	8,05,870	5,03,575	... ...	...	... ...	...	...	... ...	...	...	... ...	...	15,859 / 25,375	... ...	...	...	18,054 / 43,202	... ...	...	10,551 / 60,153	... ...	...	20,619 / 79,547	... ...	...	...	...	...	...	...
					Rs. 4 per cent. interest on account 1871 and 1872 sale.	90,339	... ...	...	34,879	... ...	...	38,75,952	45,509	... ...	...	17,35,781	40,351	... ...	...	14,71,286	59,317	... ...	13,69,831	81,136	... ...	...	... ...	...	...	... ...	...	...	...	...	...	...
					Total Debit	1,01,851	11,71,208	2,69,071	2,91,565	...	6,60,836	2,04,726	10,25,431	...	2,14,479	1,40,346	11,83,853	...	4,61,732	2,48,455	14,00,740	...	99,201	91,287	14,21,855	...	... ...	...	14,91,995	...	21,87,251	21,52,399	37,947	1,33,895	1,46,338	...
1871	17,85,900	7,36,710	... ...	...	...	3,61,211	1,15,589	...	8,71,241 / +17,424	2,59,276	1,93,179	...	8,10,916 / +32,436	2,14,346	1,34,979	...	+ 3,05,384 / +9,161	1,49,333	2,43,685	...	1,96,461 / +4 % int. + 6,779	2,07,917	2,13,990	77,918	...	85,244	35,980	1,13,019	...	17,13,201	9,39,921	90,556	87,716	93,878	...
									7,95,580					2,56,035			4,13,694			1,76,760														
1872	20,13,572	7,36,734	... ...	...	...	...	...	...	84,809	25,215	...	...	...	7,60,330 / +30,251	2,13,718	1,45,511	...	8,14,479 / +24,277	2,01,171	1,81,435	...	4,27,873 / +18,315	2,81,251	2,65,180	...	4 % int. + 5,300	3,13,694	3,03,901	1,74,257	...	19,68,108	10,31,130	84,768	...	...	64,324
														7,65,741			6,38,208			4,73,954					—	3,13,694							
1873	16,35,011	6,14,103	... ...	...	...	...	...	...	...	...	...	3,80,513	2,71,624	...	...	...	5,45,576 / +21,703	2,08,749	1,59,739	...	4,05,241 / +16,197	3,03,398	2,13,133	...	4 % int. + 5,333	3,18,464 / +4 % int. + 12,338	2,70,499	2,36,743	...	22,03	13,05,731	7,79,307	18,490	...	5,10,609
																	5,84,896			4,20,279						3,31,802							
1874	22,18,833	7,06,748	... ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1,35,251	99,317	...	4,07,225 / +16,291	2,96,209	2,07,270	...	4 % int. + 10,744	3,18,969 / +4 % int. + 12,759	2,91,915	1,94,976	...	4,13,899 / +4 % int. + 16,556	7,07,360	4,81,504	17,661	...	...	14,07,872
																					7,31,488					3,36,770								
1875	1,87,110	8,80,899	... ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	48,962	24,564	...	2,65,906 / +4 % int. + 90,649	...	...	...	7,04,805 / +4 % int. + 31,858	46,369	34,564	6,000	...	1,04,141
																											3,56,555							
1877-78	20,36,016	9,37,513	... ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	2,96,406	...	...	...	4,00,961 / +4 % int. + 18,044	6,79,346	3,06,879	+28,899	...	10,20,625
																											4,18,955							
Miscellaneous ...	...	...	... ...	225	...	...	20	...	...	78	...	...	218	...	...	...	...	...	1,015	...	...	2,949	...	...	...	23,604	...	...	...	27,568	...	...	...	...
Total ...	1,56,70,050	64,77,897	23,74,874	14,37,962	...	...	13,15,469	8,05,623	...	11,52,370	7,65,518	...	10,65,471	7,01,201	...	10,81,804	9,20,209	...	17,65,494	8,73,751	...	28,59,171	15,72,902	17,09,493	...	17,74,551 / —17,09,493	1,59,99,968	69,65,262	1,88,832	...	...	71,67,460

Deduct balance 62,063

Add— Compensation for freight paid to Rajputana State Railway ... 4,1,30,724

1,92,786

Explanation given of the table showing the final result of each year's manufacture, with the amount of sales, charges, and debit balance.

This table has been prepared with the object of showing how each year's manufacture finally resulted. It is also intended to show how the business has resulted commercially and interest has been charged on the debit balance of each year; the amount which this Department has under the orders of Government (since cancelled) had to pay to recoup the State Railway for lowering their rate below what they alleged it cost them to carry the salt has also been added. The figures giving the manufacture show the outturn by estimation up to the close of the financial year 1877-78. The column of charges is a transcript of each financial year's cash account. The columns showing excesses and deficits are necessary to explain the other quantities. The estimate of manufacture is arrived at by measurement, but the sales take place by weight, so that a difference inevitably results, and it is only when the whole stock of any year is disposed of that we are able to tell what the result has been by weight. The balances shown in the last column are therefore only estimates, liable to correction on final clearance.

The net debit balance at the close of 1877-78.

The outcome of the whole transaction is that at the close of 1877-78, with only the entire stocks of 1873 and previous years disposed of, we had a net debit balance of Rs. 65,062 on our transactions, and adding the sum of Rs. 1,90,734 paid as railway compensation, as above explained, a total debit of Rs. 2,55,796, against which deducting maunds 11,10,000 to be delivered free to the two darbars, if we give up the leases, we had in stock maunds 60,57,469. If we sold this stock at the rate of $8\frac{1}{4}$ pies per maund, we should more than recover our outlay to the end of 1877-78, while against the liabilities of the current year the current year's manufacture is a more than sufficient set-off.

The accounts of manufacture from 1869-70 to 1872-73 show a clear profit on the stocks of those years.

Now that the manufacturing account has been worked out in this way and the accounts for 1869-70 to 1872-73 finally closed, it will be observed that on the stocks of those years we have made a clear profit of Rs. 15,34,704, notwithstanding that, either through neglect or inability to dispose of the salt in regular order, we lost no less than Rs. 2,43,764 as interest on yearly debit balances, until the charges of each year were recovered on the sale of the year's salt.

Salt received from the two darbars.

In the 56,18,790 maunds entered in the first line of column 1 of the statement is included the salt we received from the two darbars, nominally maunds 19,73,044, but actually only maunds 15,17,214; and of this 11,10,000 maunds were free of charge, to be replaced if ever the leases are given up by the British Government. We realized by the sale of this salt Rs. 8,65,661, and consequently, after paying for the surplus stock received, we have still a large sum with which to replace the salt given free of charge, should it ever be necessary to do so.

Disposal of surplus stock

The surplus stock, consisting of 4,07,214 maunds, was disposed of partly in the Sambhar subdivision, which is held under lease from the Jeypur and Jodhpur darbars jointly, and partly

in the Nawa Gudha subdivision, which is leased from the Jodhpur darbar. The portion of these stocks disposed of at Sambhar amounted to 3,33,681 maunds; the residue, 73,533 maunds, was disposed of at Nawa Gudha. The amounts due therefore under article VIII. of the treaties are—at Sambhar Rs. 1,35,558, and at Nawa Gudha Rs. 29,873. Of the amount due on the surplus stock received at Sambhar we paid Rs. 8,070 in 1876-77, and Rs. 1,27,488 since the close of the financial year. It will therefore be seen that this account has been closed, and that article XII. of the lease has come into operation on the Sambhar side of the lake. Under this article we have to pay 40 per cent. of the realizations from sales over 8¼ lacs of maunds, and the payments on this account for 1877-78 amount to Rs. 1,15,428 on 5,57,755 maunds. Of the amount due at Nawa Gudha under article VIII. of the Jodhpur lease, we paid in 1876-77 Rs. 7,163, and since the close of the financial year Rs. 12,823, leaving a balance still to be paid in some future (probably next) year of Rs. 9,877, after the adjustment of which article XII. of the Nawa Gudha lease will come into operation.

Payment of 40 per cent. of the realizations from sales over 8¼ lacs of maunds.

The above statement shows that, in addition to the lease payments of seven lacs of rupees, we have to pay on the sales of 1877-78 Rs. 2,55,693; so that, notwithstanding the reduction in the price of Sambhar salt effected by the British Government, the two Native Governments from whom we lease the lake have profited very considerably.

Total receipts and charges since our first occupation of the lake.

It will be seen that the total receipts since our occupation of the lake amount to Rs. 69,62,263, and our total charges to Rs. 64,77,237; so that, notwithstanding progressive reductions of prices, we have at the close of 1877-78 a credit balance of Rs. 4,85,371. From this surplus had to be deducted the sum of Rs. 2,55,693 due to the Jeypur and Jodhpur darbars under articles VIII. and XII. of the lease treaties, and Rs. 1,90,734 on account of differential freight for carriage of salt on the Rajputana State Railway, leaving a net balance in favour of the Department of Rs. 38,944.

During the past year we have delivered free of cost 28,229 maunds of salt to the Jeypur and Jodhpur Governments. The total free salt deliveries since our occupation of the lake amount to 1,59,832 maunds.

Rates of sale at the lake.

The following statement shows the rates at which salt has been sold at the lake from the commencement of our occupation up to the end of the past financial year :—

Statement showing the rates at which salt was sold at the Sambhar Lake from 1869-70 *to* 1877-78.

	Rates.														
	4 annas.	5 annas.	5½ annas.	6 annas.	6½ annas.	7 annas.	7½ annas.	8 annas.	8½ annas.	9 annas.	9½ annas.	10 annas.	10½ annas.	11 annas.	11½ annas.
1870-71, including two months of 1869-70.	...	...	...	...	...	...	...	...	...	...	...	12,45,892	...	...	...
1871-72 ...	...	...	...	3,011	1,272	32,081	...	3,57,869	...	1,53,002	...	4,48,057	...	47,506	...
1872-73 ...	...	4,682	...	...	...	1,886	...	76,199	...	1,77,214	28,878	4,34,667	10,744	2,06,559	1,000
1873-74 ...	1,283	...	...	80	...	...	...	5,263	...	99,183	6,860	6,08,541	39,794	1,37,150	6,9·9
1874-75 ...	699	946	...	...	...	...	...	4,316	36,328	90,779	20,835	3,98,668	1,07,755	2,01,937	47,792
1875-76 ...	...	...	...	...	...	28,819	1,55,086	1,78,653	2,07,265	4,32,714	80,112	1,26,590	72,4 0	1,12,420	95,106
1876-77 ...	...	...	...	55,511	1,20,523	5,66,042	4,48,600	2,46,872	29,667	23,625	30,205	41,780	63,206	48,595	16,577
1877-78 ...	...	...	89,628	1,32,380	23,594	2,52,878	10,21,575	2,80,482	1,86,627	1,51,171	44,726	1,25,266	59,143	75,947	41,226
Total ...	1,982	5,628	89,628	1,88,982	1,45,389	8,81,706	16,25,261	11,49,654	4,59,882	11,27,688	2,11,616	34,24,461	3,53,042	8,30,114	2,08,630

	Rates.													Total sales.	Average price per maund.		
	12 annas.	12½ annas.	13 annas	13½ annas.	14 annas.	14½ annas.	15 annas.	15½ annas.	16 annas.	16½ annas.	17 annas.	17½ annas.	18 annas		Rs.	a.	p.
1870-71, including two months of 1869-70.	...	...	...	...	...	...	...	...	...	...	...	...	...	12,45,892	0	10	0
1871-72 ...	77,401	...	1,175	...	7,318	...	290	...	...	...	...	...	...	11,23,982	0	9	4·08
1872-73 ...	1,38,492	...	1,14,022	446	87,204	...	14,662	...	16,181	190	383	...	...	13,13,499	0	10	6·99
1873-74 ...	1,72,133	7,854	50,796	...	7,099	...	...	...	14,905	...	...	...	...	11,52,870	0	10	7·03
1874-75 ...	60,316	39,374	33,803	10,883	3,650	2,600	4,795	...	...	...	...	...	...	10,65,471	0	10	6·35
1875-76 ...	45,750	35,420	6,762	3,091	2,465	992	1,180	600	159	...	2,655	2,509	916	15,91,664	0	9	4·14
1876-77 ...	11,150	16,541	10,041	11,867	4,280	6,602	12,143	370	297	...	...	...	...	17,62,494	0	7	10·94
1877-78 ...	56,180	21,744	18,615	10,310	14,293	3,646	14,091	3,540	1,842	...	...	...	267	26,29,171	0	8	2·55
Total ...	5,61,422	1,20,933	2,35,214	36,597	1,26,369	13,840	47,161	4,510	33,384	190	3,038	2,509	1,183	1,18,89,953	0	9	3·98

THE FOUR GREAT BRANCHES OF THE DEPARTMENT.

SAMBHAR LAKE.

The price of salt has been reduced from 7½ to 5½ annas a maund.

Judging from the average rate per maund, the price charged would appear to have risen compared with 1877-78, whereas there has really been a reduction in the price of salt of ordinary quality from 7½ to 5½ annas a maund. The latter is now the price fixed by Government, but to this is added fees at varying rates, called selection fees, paid by traders for the liberty of selecting particular varieties of new salt which would not have been at once disposed of in the ordinary course of sales. These selection fees produced a higher average rate, though the price was lowered two annas per maund within the year. While salt much in demand for markets hitherto supplied from Bhartpur is largely produced on the Nawa Gudha side of the lake, and being keenly competed for by traders, a higher selection fee is offered for it than for other varieties.

The sale of Sambhar salt has very largely increased compared even with 1876-77, which was a year of unprecedentedly large sales.

It will be observed that the sale of Sambhar salt has very largely increased compared even with 1876-77, which in turn was a year of unprecedentedly large sales. This increase is of course mainly due to the closing of the Bhartpur salt works, the quantity of Sambhar salt going into Agra during the past year being in excess of the quantity sent in that direction in 1876-77 by maunds 6,42,000. Delhi also received an increase during the year of 74,000 maunds. There has been an increase in the quantity of salt consigned to Native States of about 2,13,000 maunds. Less salt than in 1876-77 by about 42,000 maunds went to Karauli and towards Jhánsi, owing partly to the improved railway trade, and partly to the difficulty arising from scarcity of fodder experienced by Banjaras between Sambhar and Gwalior. Along the route towards Tonk and Bundi, which is the main road for Banjara-carried Sambhar salt, there was an increase of over 2,50,000 maunds. In other words, the trade nearly doubled itself compared with 1876-77. It is asserted that rain fell during the monsoon on this route, and made forage for cattle fairly abundant, so that the Banjaras were able to come in larger numbers than usual to Sambhar and carried away salt through Tonk and Bundi southward to supply the deficiency caused by the absence of importations from Puchbuddra, the trade of which source is said to have been quite paralysed by the great drought prevailing along its line of export.

Manufacture also during the year under review is shown to have greatly increased.

The year under review has been unprecedented in the history of the lake since our occupation from a manufacturing point of view, extraction and storage having gone on continuously owing to the failure of the rains of 1877, the quantity of salt manufactured being maunds 59,28,398. In some months the extraction was very large :—April, 6,39,255 maunds ; May, 9,29,220 maunds ; June, 8,69,255 maunds ; August, 8,44,294 maunds. In July and September, 1876, only 6,450 maunds were extracted, and in the same months of 1877 maunds 10,22,645. Owing to the scanty rainfall the entire lake was during the year under report a huge salt bed, it may be said, and the principal extraction was from the lake ; but there was also a considerable increase in the quantity extracted from the walled enclosure or "kyar," as well as from the

THE FOUR GREAT BRANCHES OF THE DEPARTMENT.
SAMBHAR LAKE.

salt pans or "pais." The following are the comparative figures for two years :—

	Mds. 1877-78.	Mds. 1876-77.
From the lake ...	48,53,937	13,83,846
From salt pans ...	10,12,948	3,04,104
From walled enclosure	61,513	29,600

Regarding the increase of pan manufacture, I must observe that this was not solely due to the length of the season ; much was due to the good arrangements made for collecting labour and increasing the number of the pans.

The consequent increased expenditure explained.

With the enormous quantity of salt extracted from the lake by the different systems, the expenditure on manufacture, extraction, and storage has, as may be expected, increased greatly this year. It has in fact risen from Rs. 36,379 in 1876-77 to Rs. 1,29,942. In the outlay on construction of works and retaining walls there has been a considerable decrease, *viz.*, from Rs. 1,278 to Rs. 870. Similarly there has been a decrease from Rs. 1,900 in 1876-77 to Rs. 98 in 1877-78 for the purchase of material for construction of works. "Miscellaneous" charges have increased owing to the necessity of enlarging the store sites to receive the large quantity of salt produced during the year. "Extraction" and "storage" proper have, as I said before, increased, as they must indeed increase or decrease according to the quantity of salt dealt with.

Average cost per maund of extraction and storage.

The average cost per maund of extraction and storage for the past five years is as below :—

1873-74	...	...	4·64 pies
1874-75	...	...	4·04 „
1875-76	...	...	4·02 „
1876-77	...	...	4·06 „
1877-78	...	...	4·20 „

The increase last year compared with 1876-77 is of course due to the simple fact that as the water receded in the lake, and the salt formed further towards the centre, labourers had to go further for the salt and to carry it further for storage. When I remember the great distance over which the labourers had to travel this year for extraction and storage, I am distinctly of opinion that the work has been done cheaply, notwithstanding the slight rise in the average cost. Owing to scarcity and high prices the supply of head-load labour was abundant and continuous during the year. The system of impressing labour prevalent in the time of the darbars, and during the early years of our own occupation, has been entirely discontinued.

Details of labour employed.

The following is an abstract of the labour employed :—

				1877-78.	1876-77.
Labourers	...	...	...	299,089	60,816
Carts	...	...	...	24,604	11,798
Cattle	...	...	...	61,793	19,161

Establishment increased at the lake.

I mentioned last year that, owing to the increase of work at Sambhar, I was preparing a revised statement of establishment for the sanction of Government. This has been sanctioned, and during the year the staff at the lake has been increased

by two Patrols, five Sub-Assistant Patrols, and forty men. The establishment is now strong enough for the discharge of all duty at the lake.

Plantations at the lake.

The following statement gives details regarding the plantation for stakes. Hitherto these plantations have not thriven well, but fresh ground removed from the shore of the lake having been taken up, it is hoped that the new plantations established there will do well, and in time help to remove one fertile cause of trouble and anxiety, *viz.*, the difficulty of procuring material for the construction of lake works :—

Year.	No. of trees or plantations.	Expenditure incurred.	Average per tree.	
		Rs.	A.	p.
1876-77	18,347	4,313	3	8
1877-78	20,606	5,248	4	1

The work of the officers at the lake favourably noticed.

In concluding this review of our operations at Sambhar during the past year, I must not fail to bring to notice the excellent work done by the Assistant Commissioner and all the officers of the division, for whom, owing to the continuous extraction, storage, and sales which went on throughout the year, it has been one of much hard work and exposure, all of which was, however, cheerfully undertaken by them.

MANDI SALT MINES.
Quantity of salt sold.

25. The quantity of salt sold at the Mandi salt quarries during the past four years has been as follows :—

Year.	For export to British territory.	For sale in Native States.	Total.
	Mds.	Mds.	Mds.
1874-75	1,03,823	38,491	1,42,314
1875-76	88,220	42,111	1,30,331
1876-77	88,354	44,256	1,32,610
1877-78	99,373	45,325	1,44,698

The sales during 1877-78 were in the aggregate the highest on record.

Owing to continued fine weather during the rainy season of 1877, the year under report has been a favourable one for business at Mandi, and the sales are not only in the aggregate the highest on record, but compared with 1876-77, a considerably larger quantity of salt was sold for export into British territory. It is anticipated that sales would have been even larger, but the winter was very severe at Mandi, and during the spring much rain fell, causing landslips and injuring the roads, so that just towards the end of the year trade was somewhat impeded.

Sales for export to British territory.

In the sales for British territory there was an increase in the quantity registered for Kangra, Hoshiarpur, and Simla, and a decrease in the quantity registered for Kulu, to which district, however, a larger quantity than usual went in 1876-77. No instances of the misstatement of the destination of despatches came to light during the year, and the Inspector in charge of

the quarries is of opinion that none, of any importance at any rate, occurred, owing to the fines that have been from time to time imposed previously by the Rája on persons detected making misstatements. The districts of Kangra and Hoshiarpur are supplied with salt from the Guma quarry, and the Kulu and Simla traders from Drang.

Supply of salt to Native States.

All the Native States, with the exception of Chamba, get their salt chiefly from Drang, where the supply of salt has during the year been quite equal to the demand, there being over 1,600 maunds in stock when the year closed, with every prospect of more accumulating, as the quarry at Drang is now in good working order. During the year there was a total increase on the sales for Native States of 1,069 maunds; but looking into details, the quantity sold for Suket, Bilaspur, and Rampur-Bisahir was less than in 1876-77. The largest increase was registered for consumption in Mandi itself.

Realizations from sales and the proportion due to the British Government and the Rája respectively.

The following table shows the price realized from the salt at Re. 1-4-0 per maund, and the amount of duty at 10 annas per maund due to the British Government on the portion exported to British territory. The balance constitutes the Rája's revenue. It will be seen that both have increased, compared with 1876-77, the former by Rs. 6,886-12-0 and the latter by Rs. 8,222-12-0 :—

Year.	Total amount paid to Rája for salt at Re. 1-4-0 per maund.	Due to British Government.	Due to Rája.
	Rs. a. p.	Rs. a. p.	Rs. a. p.
1874-75	1,77,892 12 0	64,889 4 0	1,13,003 8 0
1875-76	1,62,913 4 0	55,137 6 0	1,07,775 14 0
1876-77	1,65,763 0 0	55,221 8 0	1,10,541 8 0
1877-78	1,80,872 8 0	62,108 4 0	1,18,764 4 0

The total sum due from the Rája to the British Government from 1870-71 to the end of 1877-78 amounts to Rs. 4,28,493, and of this sum Rs. 3,94,754-10-0 had been paid into the Simla treasury up to the 31st December, 1877, leaving unpaid the balance due for the six months ending the 31st of March, 1878, amounting to Rs. 33,738-6-0.

Charges.

The subjoined table shows the charges incurred by the Inland Customs Department at Mandi during the past four years :—

Year.	Establishment.	Contingencies.	Total.
	Rs.	Rs.	Rs.
1874-75	5,375	469	5,844
1875-76	5,175	396	5,571
1876-77	5,317	440	5,757
1877-78	6,108	465	6,573

The increase in fixed charges is due to the transfer during the year of an Inspector of a higher grade to Mandi, and the increase in contingencies is caused by the charge for travelling allowance paid to the officer transferred. Charge allowance was also paid to the Sub-Inspector during the absence on leave of the former Inspector.

THE TWO GREAT SOURCES OF REVENUE. SALT.

Table subjoined showing supply of Northern India for the past fourteen year.

26. The following table shows the visible salt supply of Northern India for the past fourteen years. In Northern India are included the Panjáb, North-Western Provinces, Oudh, and the Central Provinces; in fact such portions of India as are gauged by the Customs barrier.

Decrease in average of the last as compared with that of the first seven years in salt supplied from Rajputana.

The first criticism which the statement evolves is that, notwithstanding the increase in the supply of Sambhar crossing the Customs line, there is a net decrease, comparing the average of the last with that of the first seven years of the entire period, in the supply of salt from Rajputana of nearly half a lac of maunds, owing to the closure of the Bhartpur salt works and the decline of the trade in Pachbuddra or Kansia salt in competition with Baragara in the Central Provinces. But it must be remembered in connection with Kansia salt that last year was one of great drought in Rajputana and Upper India, and the importations of Kansia were undoubtedly affected by this cause.

Increase in the other salt supplied from indigenous sources.

In the other salt supplied from indigenous sources to Northern India there is an increase, comparing the two septennial averages, of 2,75,967 maunds for the latest period, although in 1877-78 the importations of Kokan and Baragara salt are given for nine months only, the mileage duties having ceased to be levied at the end of the third quarter of the year, and no data being at present available from that time.

On the whole there is a net average increase in the supply of the last seven years.

Deducting the net decrease of Rajputana salt from the increase of salt supplied from other sources, there is a net average increase of 2,27,849 maunds in the quantity passing into consumption during the past seven years given in the table. This progress will be found more satisfactory if, adding Bengal to the area, we take the importation of Liverpool and other foreign salts, considerable quantities of which are sent to Northern India. The total average increase of the last seven years, including Bengal, is 16,08,903 maunds. But I must add that the importations into Bengal for 1877-78 are unusually large, owing, it would seem from the returns furnished to my office, to the cheapness of Liverpool salt and other seaborne salt in bond in the port of Calcutta during the year.

Probable causes of increased consumption of salt.

It is difficult to say to what exactly the increase in the consumption of salt within the area of Northern India is due, but there is no doubt that the reduction of duty by four annas a maund during the year, the cheapening of railway freight on the Rajputana State Railway, and the lowering of the price of Sambhar salt have had no inconsiderable share in bringing it about. Within the year the price of salt in Northern India has generally undergone a reduction of 5 annas a maund, or more than 7 per cent.

			1864-65.	1865-66.	1866-67.	1867-68.	1868-69.	1869-70.	1870-71.	1871-72.	1872-73.	1873-74.	1874-75.	1875-76.	1876-77.	1877-78.	Total.	Average.	Average first 7 years.	Average last 7 years.	Increase.	Decrease.
			Mds.	Mds.	Mds.	Mds.	Mds	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	*Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.
INDIA. Tidal Sources.	Bhartpur	...	10,47,703	11,97,756	13,54,309	10,61,795	11,70,552	11,36,477	10,59,912	10,47,247	10,04,379	9,76,350	10,02,131	12,97,713	9,85,487	9,84,028	1,40,25,932	10,58,994	11,44,060	9,73,909	...	1,70,171
	Sumbher	...	4,35,250	5,51,968	6,32,986	6,06,166	5,79,426	6,24,779	6,13,536	6,36,660	6,50,463	6,52,779	6,75,716	7,91,559	9,97,740	10,28,674	1,09,53,322	7,19,022	5,39,587	8,57,457	2,76,870	...
	Didwana	...	3,16,672	3,59,190	3,04,937	3,05,666	2,90,492	3,53,956	3,76,191	3,10,979	3,21,453	3,21,014	3,04,254	2,9[illegible]	[illegible]	1,40,[illegible]	43,[illegible]	3,20,614	3,12,499	2,78,729	...	43,771
	Fachbudra	...	2,34,949	2,62,324	2,69,414	2,48,214	1,60,[illegible]	49,572	99,466	1,26,930	1,18,309	1,05,762	61,532	67,938	$1,578	5,425	18,66,091	1,33,292	1,39,915	78,769	...	1,15,046
	Total Rajputana	...	20,37,844	23,40,206	25,62,646	22,12,379	22,10,413	21,64,784	21,48,105	21,21,816	21,34,604	20,55,905	21,53,633	23,81,435	22,73,661	20,68,779	3,09,63,344	22,10,239	22,34,961	21,86,863	...	48,118
	Saltanpuri	...	6,01,606	5,71,968	7,82,854	7,31,519	7,19,225	6,83,338	6,68,100	5,58,889	5,58,076	7,13,951	7,57,164	6,59,265	7,39,077	8,74,295	95,10,689	6,79,334	6,78,266	6,85,406	12,141	...
	Salumbha	...	91,351	69,742	1,13,445	2,09,009	2,89,039	3,79,793	2,15,131	1,65,345	1,32,077	1,04,559	66,127	1,24,573	1,43,459	1,01,164	23,25,331	1,66,095	1,50,268	1,79,649	...	13,554
	Punjab Mines	...	11,24,913	11,19,219	11,84,907	11,76,237	12,10,339	14,42,407	13,75,530	12,72,775	13,54,009	13,56,275	13,91,598	12,91,344	13,96,514	13,53,949	1,77,43,594	12,60,828	12,26,647	13,11,009	84,362	...
	Bombay { Kokan		18,553	2,68,706	2,86,173	4,44,151	6,47,746	4,80,312	7,56,257	7,85,873	7,10,238	7,50,082	7,76,552	7,80,180	8,73,525	6,06,350	84,65,941	(a)7,16,137	(b) 6,61,139	7,47,508	80,369	...
	Bombay { Baroagara		...	1,276	7,052	3,164	3,788	7,843	26,584	62,593	1,85,429	1,69,456	2,69,781	3,72,942	3,58,184	2,93,561	16,38,918	(c)1,35,155	6,377	2,06,336	2,17,859	...
	Madras or Bonwar		...	1,07,317	1,34,711	1,99,077	1,39,602	1,01,206	93,030	1,09,316	64,650	93,353	Not known.		...	...	31,07,226	(d)1,33,925	1,37,484	94,106	...	43,378
	Saltpetre mill	...	48,793	30,3[illegible]	21,562	14,106	14,169	17,[illegible]	19,265	19,992	23,053	40,[illegible]	36,015	38,385	35,570	33,[illegible]	2,93,[illegible]	20,564	23,714	36,413	...	9,701
	Other mill	...	38,207	40,[illegible]	39,500	13,[illegible]	16,014	11,953	27,715	17,041	19,574	11,476	11,110	7,[illegible]	13,430	6,011	3,67,117	19,[illegible]	24,511	12,230	...	12,[illegible]
	Total Other Sources	...	19,31,323	23,37,185	26,14,934	27,91,191	30,52,949	34,04,389	31,62,372	29,82,824	30,39,078	32,63,353	32,99,335	30,72,239	35,76,708	32,77,930	4,13,44,226	31,18,930	29,38,573	32,99,540	2,75,967	...
	Total Northern India	...	39,69,167	46,77,391	51,77,580	50,03,570	52,73,362	55,69,173	52,46,480	51,25,740	53,73,682	53,19,258	53,61,968	54,53,674	58,50,369	53,46,709	7,23,17,140	53,29,169	51,86,534	54,16,403	2,87,849	...
FOREIGN.	Liverpool and other foreign sales	...	58,55,440	49,79,949	51,71,991	48,52,876	78,06,987	69,20,046	63,54,530	78,20,535	71,19,944	70,31,290	81,96,096	79,14,867	81,12,189	85,13,150	9,87,49,351	71,24,945	64,34,418	78,15,472	13,81,054	...
	Grand Total	...	98,24,607	96,57,333	1,03,49,131	1,18,57,446	1,30,80,349	1,27,89,219	1,16,01,010	1,29,46,275	1,24,93,627	1,23,50,548	1,35,58,064	1,33,68,539	1,37,62,559	1,37,59,859	17,10,66,491	1,24,54,797	1,16,22,972	1,32,31,875	16,68,903	...

(a) Omitting years 1864-65, 1865-66, 1866-67.
(b) Ditto ditto ditto.
(c) For thirteen years only.
(d) For nine ditto.

THE TWO GREAT SOURCES OF REVENUE.

SUGAR.

Actual trade of the past four years.

27. The actual trade in sugar across the Inland Customs line during the past four years is as follows :—

Year.	Refined.	Unrefined.	Total.
	Mds.	Mds.	Mds.
1874-75	9,08,849	12,66,149	21,74,998
1875-76	11,30,572	15,13,273	26,43,845
1876-77	10,35,303	16,06,174	26,41,477
1877-78	8,48,330	12,00,826	20,49,156

Causes assigned for the diminished trade of the year under review.

Compared with both 1876-77 and 1875-76 there is a very great decrease, caused by the failure of the rains of 1877 and the consequences arising therefrom, *viz.*, scanty harvest, high prices, impoverishment of the people, and mortality amongst cattle. Of the quantity exported during the year under report 6,42,198 maunds were consigned to their destination by the Rajputana State Railway, and 1,65,237 maunds penetrated into Central India *vid* Khandwa on the Holkar State Railway. Owing to the scanty harvest, caused by the failure of the rains, prices of saccharine produce have been generally higher in Upper India than in 1876-77, the rise in refined sugar having been as much at Cawnpore, for instance, as Rs. 2 per maund, or 15 to 18 per cent. above former prices.

Export duty on sugar has now been abolished.

This is the last annual report of the Inland Customs Department in which the sugar duties will be mentioned. The export duty on sugar crossing the Inland Customs line was abolished on the 31st of March, 1878.

PENAL ACTION OF THE DEPARTMENT.

Number of persons arrested and how they were dealt with.

28. The number of persons arrested for breach of the Customs Laws and the manner they were dealt with are shown in the following table :—

Year.	Number arrested.	Released by the Department.	Sent up for trial.	Acquitted.	Convicted.	Percentage of convictions.
1874-75	4,030	2,142	1,888	88	1,800	95·3
1875-76	6,625	4,220	2,401	149	2,252	93·7
1876-77	6,014	3,122	2,892	142	2,750	95·09
1877-78	(*a*) 10,918	4,259	(*b*) 6,628	282	(*c*) 6,077	95·55

Details by division for the past two years will be found in Appendix V. of this report.

Increase in the number of persons arrested, accounted for.

The number of persons arrested has greatly increased compared with 1876-77. This is owing to the distress arising from high price of grain having caused more persons to resort to irregular means of livelihood ; scarcity and distress causing the Customs Laws to be more frequently offended against in common with the other laws of the land. The increase of arrests was

(*a*) Thirty-one pending departmental investigation.
(*b*) Two hundred and sixty-nine pending cases.
(*c*) { Ten persons flogged.
{ Result of punishment of 215 cases not known.

greatest in the Internal Branch, where, owing to the failure of the rains, illicit salt manufacture underwent no cessation during the entire twelve months. In fact it was in some districts very rife during July, August, and September, usually months in which no illicit salt can be made direct from salt-earth by lixiviation, and it was only by the constant and unremitting efforts of the Inspectors of circles that the salt revenue was efficiently protected from injury during the past exceptional year.

The percentage of convictions in the number of persons sent up for trial has risen from 95·09 in 1876-77 to 95·55 in the year under review ; a good proof that, notwithstanding the increased number of arrests made, only persons of whose guilt there was ample proof were interfered with.

Number of persons released by the Department.

The following table gives details of the releases by the Department during the past four years :—

Year.	On payment of single duty.	On payment of double duty, or in default confiscation of salt.	For possessing less than four chittacks of salt.	Infirm persons and children.	On proof of ignorance, inadvertence.	For want of proof.	Total.
1874-75	4	1,848	24	63	14	189	2,142
1875-76	4	3,850	118	85	42	121	4,220
1876-77	24	2,078	654	110	85	171	3,122
1877-78	6	1,691	1,335	268	188	771	4,259

The above figures show that the action of the Department has been as lenient as possible. None of the persons released by the Department suffer any detention at the time of apprehension, but are released at once by the officer effecting the seizure or conducting the search.

Punishments inflicted by the criminal courts.

The following table gives details of the punishment inflicted by the criminal courts on the persons prosecuted and convicted during the past four years. The punishments generally imposed have been lighter in 1877-78 than in preceding years, but in view of the scarcity prevailing in the neighbourhood of the Inland Customs line and in the North-Western Provinces and Oudh, I am disposed to consider them adequate as an exceptional case :—

Year.	Number imprisoned in default of payment of fine.	Average period of imprisonment.	Number paid fine.	Average amount of fine.
		M. d.		
1874-75	715	1 15·98	1,084	12·3
1875-76	971	1 22·91	1,286	10·68
1876-77	1,109	1 18·77	1,641	9·47
1877-78	3,252	1 13·98	2,600	6·52

PENAL ACTION OF THE DEPARTMENT.

29. The following table shows the quantity of salt and sugar confiscated, and the quantity subjected to double duty as a mitigation of the penalty of confiscation :—

Quantity of salt and sugar seized

Year.	Confiscation.						Total value of confiscation.	Double Duty.						Total of extra duty so levied.
	Salt.			*Sugar.*				*Salt.*			*Sugar.*			
	Cases.	Quantity.	Value including duty.	Cases.	Quantity.	Value.		Cases.	Quantity.	Amount of extra duty so levied.	Cases.	Quantity.	Amount of extra duty so levied.	
	No.	Mds.	Rs.	No.	Mds.	Rs.	Rs.	No.	Mds.	Rs.	No.	Mds.	Rs.	Rs.
1874-75 ...	1,583	2,574	11,576	26	41	226	11,802	584	638	3,831	826	2,337	2,574	6,405
1875-76 ...	1,841	3,314	14,315	42	109	737	15,052	642	784	2,326	1,103	1,948	1,817	4,143
1876-77 ...	1,741	2,965	10,618	182	96	508	11,126	502	552	3,283	1,653	2,192	2,325	5,608
1877-78 ...	2,475	2,881	9,560	141	123	595	10,155	604	1,334	7,387	1,246	1,418	1,389	8,776

The value of the salt and sugar confiscated is less than in 1876-77 and preceding years; the amount of double duty levied as a mitigated penalty is larger. During the year Collectors of Inland Customs disposed of 2,421 cases of confiscation and double duty under clause 3 of section 14 of Act VIII. of 1875, and 2,041 cases were referred to Revenue Commissioners under clause 2 of the same section. Of these latter the recommendations made by Collectors of Customs were confirmed in 2,038 cases and modified in three cases. In no instance were the Collectors' orders reversed on appeal.

and the penalties imposed.

SMUGGLING.

30. Smuggling in the Panjáb north division of the Inland Customs line has not been more prevalent than in the preceding years, and is chiefly confined, as heretofore, to the portion of the line skirting the river Indus, on which 138 out of a total number of 148 cases occurred. Out of these 138 cases again no less than 86 took place in the upper beats of the Indus line between Torbela and Mianwali. It is Kohat salt which is smuggled on this part of the line, and the Collector of the division and his subordinates appear to have been successful in their endeavours to keep it from coming across the Indus.

Panjab North Division.
Not more prevalent than in preceding years.

Panjab South Division.
Carried on to a greater extent and on a larger scale than in previous year.

In the Panjáb south division the Collector writes that "smuggling has been carried on to a greater extent and on a larger scale during the year under report than during the previous year." The immediate causes appear to be the scarcity and high price prevailing in this part of the country. Rain either did not fall at all during the monsoon, or came too late for ploughing, and the agricultural classes, deprived of occupation and driven by want, took to smuggling as the easiest and most profitable means of supporting themselves. Again, the reductions that were carried out on the line in November, 1877, caused at first an increase of smuggling, and it took some little time to convince both the smugglers and our own men that we did

Causes for this.

SMUGGLING.

Repressive measures taken,

not mean these reductions to stand as an excuse for allowing either to have their own way. In the Kalanaur, Hattin, and Saundad beats it became necessary to organize above line patrolling parties, owing to smugglers having become unusually daring and troublesome there. Gang smuggling was the most popular form of the offence, and for some time an opportunity was seldom missed of fighting our men if there was only a fair chance of success. In the Hattin beat one case occurred in September, 1877, in which two peons lost their lives in an encounter with 112 smugglers, who all made good their escape at the time, but were subsequently followed up, and more than half of them secured. Two of the number were sentenced by the criminal court of Gurgaon to transportation for life, and the rest to various terms of imprisonment. In the Saundad and Kalanaur beats, too, encounters with smugglers came to be at one time of frequent occurrence, and wounds received on both sides a common event. In one of these affrays in Kalanaur a smuggler was so severely handled as to die while awaiting trial; in some instances our men behaved so well as to receive special rewards for their bravery. The above line parties, which were organized and directed by the Collector, proved to be of special benefit, as may be judged by their having apprehended 757 smugglers and 1,337 maunds of salt all above line. On the line itself only 148 smugglers and 186 maunds of salt were captured, and below line 177 smugglers with 123 maunds of salt. The Collector and his officers deserve credit for their exertions in coping with this serious outbreak of smuggling.

and their results.

North-Western Provinces Division.
Here also there was an increase in smuggling.

In the North-Western Provinces division of the line there was also an increase of smuggling, caused by distress in the vicinity of the line, consequent on the failure of the rains of 1877, but it was not, except in one case, attended with any of the violence accompanying it in the Panjáb, and never rose to be of any importance. Only two really noteworthy cases occurred.

Particulars furnished of two noteworthy cases.

A detective policeman got information in one of the saráis in the city of Delhi that a gang of frontier Patháns, owning camels and passing themselves off as fruit sellers, were making large profits by smuggling salt across ths Customs line by collusion with the subordinate establishment. He was set by the District Superintendent of Police in concert with the Collector of Customs to track the gang, and after following them through Bhartpur succeeded in coming up with them in the town of Háthras with 350 maunds of Balambha salt in their possession, laden on 46 camels and uncovered by rowannahs. An officer of the Department, Mr. Braybrooke, Assistant Patrol, was deputed to investigate the case, and by his efforts the crossing by collusion at the Salpura bridge over the Agra Canal in the Chota Kosi beat in the Muttra district was established.

The parties concerned were criminally prosecuted and a conviction obtained. The camels and the salt were likewise confiscated by order of the Revenue Commissioner of the Agra division. The detective of the Delhi police was handsomely rewarded. The patrol of that section of the line was reduced and the subordinate officers and men dismissed and otherwise suitably dealt

SMUGGLING.

with. The other case occurred in the Sohar beat, where a party of seven Customs men patrolling above line encountered a gang of, it is estimated, at least 30 smugglers. In his efforts to come up with and arrest the smugglers, one peon, Gameh Khan, a Rangar more plucky than the rest, got in advance and was killed fighting against great odds. Fourteen of the offenders were caught, some at the time and some afterwards, and brought to justice, and one man was transported for life, one was imprisoned for 10 years, and 12 were imprisoned for 2 years each. It is said that the result of this case has been the entire break-up of organized smuggling on this part of the line.

CENTRAL PROVINCES SECTION. There has been practically no real smuggling.

In the Central Provinces section of the line there has been practically no real smuggling during the year. Most of the recorded cases of seizures of salt are of travellers or persons unacquainted with the Customs rules bringing small quantities of salt in excess of that allowed by law within the Customs zone or on the line. The cheap price of taxed salt in rear of this part of the line, and the comparatively high price of untaxed salt above the line, are sufficient to prevent smuggling as a paying speculation.

Total number of head-loads and number of smugglers seized.

The following table gives the statistics of head-load smuggling and seizures for the past four years, and shows that on the whole the attempts to run salt across the line have been less successful than in former years :—

Year.	Number of head-loads	Number of head-load salt smugglers seized.	Percentage.
1874-75	4,266	2,140	50·16
1875-76	4,546	2,256	49·63
1876-77	3,570	1,977	55·38
1877-78	5,144	3,701	71·95

Remembering that smuggling by head-loads is principally attempted at night, a percentage of 71·95 of arrests on attempts made seems to me very satisfactory.

ESTABLISHMENT. Officers who deserve special mention are named.

31. The following officers have worked well during the year and deserve special mention :—

Mr. R. J. Whitten, Officiating Deputy Commissioner, who has, apart from his regular duties, given great assistance in the enquiries made as to the salt sources in Rajputana, in anticipation of the removal of the line. For success and industry in this service, I may also mention Messrs. Jones, Ashton, and Kingston.

Messrs. Shaw, Warth, and Bradford, Collectors of Divisions, and Mr. W. Synnott, Personal Assistant, and Mr. W. T. Lyon, Assistant Commissioner, have all rendered excellent service.

The following Patrols and Assistant Patrols have been favourably mentioned by their Collectors :—

Messrs. T. L. Barlow, Kalnarain Roy, F. Hardingham, W. Foster, W. M. Chill, D. Reid, J. Durham, W. S. Morley, F. G. Hickey, J. Bolster, J. Mitchell, T. L. Barrow, C. W. Angus, W. Langdale, T. Robyns, W. S. Braybrooke, and W. Siddons.

Criminal prosecutions of establishment.

32. Out of an entire force of nearly 10,000 officers and men only 16 men were punished by the criminal courts in 1877-78. The following is a detail of the offences committed:—

Divisions.	Apprehended with gamblers.	Smuggling.	Murder.	Causing hurt.	Assault or use of criminal force.	Taking illegal gratification.	Theft.	Unnatural offence	Selling contraband opium.	Keeping stolen property.	Total.
Line.											
Panjáb, North ...	...	...	...	...	...	1	...	...	...	...	1
Panjáb, South ...	...	...	1	1	...	1	1	1	1	2	8
N.-W. Provinces ...	...	1	...	...	...	...	1	...	...	...	2
Central Provinces ...	1	...	...	...	2	...	1	...	...	...	4
Internal Branch.											
N.-W. P. and Ondh ...	...	...	...	...	1	...	...	...	...	...	1
Total, 1877-78 ...	1	1	1	1	3	2	3	1	1	2	16

Casualties.

33. The following statement shows the casualties in the force during 1877-78 :—

	Collectors and Assistant Commissioners.	Patrols and Inspectors.	Assistant Patrols.	Sub-Assistant Patrols and Sub-Inspectors.	Kotgushts.	Jamadars.	Peons.	English Clerks and Muharrirs.	Servants.	Total.	Percentage of each kind of casualty on total establishment.
Sanctioned strength on 1st April, 1877.	11	65	51	131	189	745	9,034	335	620	11,181	
During the year 1877-78.											
Died ...	1	1	...	2	4	6	71	3	...	88	0·79
Dismissed ...	...	...	...	1	1	8	206	3	...	219	1·96
Deserted ...	...	...	...	...	...	1	35	...	...	36	0·32
Failed to rejoin from leave.	...	...	...	...	...	10	206	...	2	218	1·95
Resigned ...	...	...	1	1	...	4	82	1	1	90	0·8
Removed as unfit ...	...	...	...	3	...	5	20	...	1	29	0·26
Total casualties ...	1	1	1	7	5	34	620	7	4	680	6·08
Percentage on casualties.	9·09	1·54	1·96	5·34	2·64	4·56	6·86	2·09	0·64	6·08	

The health of the force during the year has been good and their conduct generally satisfactory. The casualties occurring are considerably less than in 1876-77. During the year large reductions were made in the strength of the establishment in all grades, from that of Collector downwards, owing to the amalgamation of the line Collectorates, re-arrangement of trade posts, and the abolition of a number of guard posts in the Panjáb, North-Western Provinces, and Central Provinces.

W. S. HALSEY,
Offg. Commissioner,
Inland Customs.

No. I.

Return of Strength, realization, extent of line, &c., of the Department of Inland Customs at the close of 1876-77 *and* 1877-78.

	1876-77.						1877-78.						Remarks.
	Number of officers.	Number of men.	Miles of Line.	Quantity of salt taxed.	Quantity of sugar taxed.	Gross realizations.	Number of officers.	Number of men.	Miles of Line.	Quantity of salt taxed.	Quantity of sugar taxed.	Gross realization.	
				Mds.	Mds.	Rs.				Mds.	Mds.	Rs.	
COMMISSIONER'S OFFICE	3	31	...	...	...	...	3	30	...	...	...	...	
MINES. Kohat	6	198	...	5,38,356	...	88,629	6	198	...	4,89,220	...	80,894	
MINES. Panjab	22	838	...	12,79,859	...	39,39,272	22	775	...	14,34,431	...	42,81,413	
MINES. Mandi	3	25	...	88,354	...	55,222	3	23	...	99,373	...	62,108	
Total	31	1,061	...	19,06,569	...	40,83,123	31	996	...	20,23,024	...	44,24,415	
LINE. Panjab north	29	1,103	567	...	3,60,601	2,02,018	28	1,120	567	...	4,10,143	2,48,738	
LINE. Panjab south	39	2,619	280½	13,86,150	11,78,075	48,88,189	34	2,104	280½	14,03,307	7,68,771	46,28,042	
LINE. Total ...	68	3,722	847½	13,86,150	15,38,676	50,90,207	62	3,224	847½	14,03,307	11,78,914	48,76,780	
LINE. N.-W. Provinces	50	3,045	350	17,51,502	9,10,562	58,67,141	43	2,515	350	15,89,437	6,41,827	51,11,616	
LINE. Central Provinces	35	1,383	363½	11,91,996	2,00,043	9,24,945	25	1,271	323½	9,13,795	2,49,188	7,23,814	
Total Line ...	153	8,150	1,561	43,29,648	26,49,281	1,18,82,293	130	7,010	1,521	39,06,539	20,69,929	1,07,12,210	
INTERNAL BRANCH. North-Western Provinces and Oudh	63	1,567	...	35,290	...	1,40,915	63	1,328	...	33,813	...	1,27,530	
Sambhar Lake	16	312	51	...	...	8,76,543	23	342	51	...	...	14,03,287	
GRAND TOTAL ...	266	11,121	1,612	62,71,507	26,49,281	1,69,82,874	250	9,706	1,572	59,63,376	20,69,929	1,66,67,442	

STATEMENT I.

STATEMENT II.

No.

Comparative Return of Receipts and Charges of the

		Central office.		Sambhar Lake Division.		Panjab North.	
		1876-77.	1877-78.	1876-77.	1877-78.	1876-77.	1877-78.
	VII.—SALT.						
1.	Sambhar sale proceeds of salt { Quantity / Price	...	...	17,62,494 / 8,71,513	26,29,171 / 13,49,590	...	...
2.	Import duty across line { Quantity / Duty	...	...	...	...	...	...
3.	Excise duty internal { Quantity / Duty	...	...	...	...	...	...
4.	Panjab Mines sales { Quantity / Duty	...	...	...	...	...	...
5.	Kohat { Quantity / Duty	...	...	...	...	...	...
6.	Share of Mandi revenue { Quantity / Duty	...	...	...	...	...	...
7.	Hakimí cess Sultanpuri	...	...	...	...	...	...
8.	Fees on licenses internal	...	...	...	...	...	...
9.	Wire tramway	...	...	...	...	...	...
10.	Miscellaneous	...	...	5,030	53,697	...	...
11.	Mileage duties (Bombay) { Quantity / Duty	...	...	...	...	...	...
	Total	...	...	8,76,543	14,03,287	...	...
	VI.—CUSTOMS.						
	Export duty across line { Quantity / Duty	...	...	...	...	3,60,601 / 2,02,018	4,10,143 / 2,48,738
	GRAND TOTAL, RECEIPTS	...	...	8,76,543	14,03,287	2,02,018	2,48,738
	Charges.						
FIXED.	Commissioner of Inland Customs	...	29 371	29,792	...	...	...
	Deputy Commissioner of ditto	...	13,234	11,963	...	...	...
	Personal Assistant Commissioner, ditto	...	8,400	9,322	...	...	...
	Collectors, ditto	...	...	...	...	8,400	9,773
	Assistant Commissioner	...	...	...	6,800	8,460	...
	Establishment.						
	Clerks	...	21,775	21,766	8,811	8,907	4,321 / 4,208
	Servants and Guards	...	1,001	1,108	760	1,159	741 / 600
	Preventive.						
	Patrols and Assistants	...	...	...	13,085	15,285	41,145 / 40,947
	Sub-Assistant Patrols, Kotegashts and Jamadars.	...	...	...	8,826	11,113	21,041 / 21,648
	Servants and Guards	...	...	...	22,233	26,824	74,094 / 74,821
	Medical establishment	...	...	...	1,308	1,290	1,445 / 1,578
	Temporary establishment	...	...	...	...	...	...
	Total	...	73,781	73,951	61,823	73,038	1,51,187 / 1,53,575
CONTINGENT CHARGES.	Travelling allowances	...	4,685	5,189	545	1,308	1,706 / 2,722
	Conveyance of tents	...	768	757	26	50	236 / 230
	House-rent and horse allowances	...	...	...	240	240	267 / 569
	Hot weather servants	...	122	187	69	53	138 / 307
	Printing charges	...	863	484	...	...	...
	Service Postage	...	830	884	79	193	558 / 693
	Stationery charges	...	54	43	78	175	838 / 841
	Excavation and manufacture	...	...	...	36,379	1,29,941	...
	Rewards, half fines, &c.	...	...	...	...	...	390 / 483
	Miscellaneous	...	1,644	1,224	3,668	1,76,533	1,618 / 1,030
	Petty construction and repairs	...	...	...	540	853	5,956 / 5,872
	Treaty payments	...	...	...	7,00,000	7,15,232	...
	Allowance to Great Indian Peninsula Railway Company.	...	...	...	...	...	...
	Berar allowance	...	...	...	...	...	...
	Wire rope tramway charges	...	...	...	...	...	...
	Total	...	8,966	8,768	7,41,624	10,24,578	11,707 / 12,747
	GRAND TOTAL	...	82,747	82,719	8,03,447	10,97,616	1,62,894 / 1,66,322
Net receipts		...	...	73,096	3,05,671	39,124	82,416
Percentage of charges		...	0·49	0·5	91·66	78·21	80·63 / 66·86

II.

Inland Customs Department for the year 1877-78.

LINE.

Panjab South.		Total Panjab.		North-Western Provinces.		Central Provinces.		Total Line.	
1876-77.	1877-78.	1876-77.	1877-78.	1876-77.	1877-78.	1876-77.	1877-78.	1876-77.	1877-78.
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
13,86,150	14,03,307	13,86,150	14,03,307	17,51,502	15,69,437	41,341	3,576	31,78,993	29,96,320
41,58,454	41,09,599	41,58,454	41,09,599	52,54,543	46,66,462	1,24,032	10,629	95,37,029	87,86,690
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
55,517	66,458	55,517	66,458	...	...	...	...	55,517	66,458
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
1,957	3,226	1,957	3,226	945	2,657	501	749	3,403	6,632
...	...	...	...	...	...	11,50,655	9,10,219	11,50,655	9,10,219
...	...	...	...	...	...	6 52,359	5,40,219	6,52,359	5,40,219
42,15,928	41,79,283	42,15,928	41,79,283	52,55,488	46,69,119	7.76,892	5,51,597	1,02,48,308	93 99,999
11,78,075	7,68,771	15,38,676	11,78,914	9,10,562	6,41,827	2,00,043	2,49,188	26,49,281	20,69,929
6,72,261	4,48,759	8,74,279	6,97,497	6,11,653	4,42,497	1,48,053	1,72,217	16,33,985	13,12,211
48,88,189	46,28,042	50,90,207	48,76,780	58,67,141	51,11,616	9,24,945	7,23,814	1,18,82.293	1,07,12,210
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
14,922	13,349	23,322	23,122	17,450	13,002	10,365	10,823	51,137	46,947
...	...	...	...	...	...	...	...	...	...
10,954	10,298	15,275	14,506	13,453	12,916	9,454	8,979	38,182	36,801
1,420	1,229	2,161	1,829	2,661	2,828	1,482	1,422	6,304	6,079
67,433	61,058	1,08,578	1,02,005	76,884	70,776	42,361	35,082	2,27,823	2,07,863
26,350	26,386	47,391	48,034	39,497	37,849	26,885	25,799	1,13,773	1,11,682
1,88,505	1,76,227	2,52,599	2,51,048	2,13,747	2,01,340	95,722	92,860	5,72,068	5,45,248
72	1,469	1,517	3,047	1,632	1,387	...	...	3,149	4,434
...	...	...	...	156	156	...	...	156	156
3,09,656	2,90,016	4,60,813	4,48,591	3,65,480	3,40,254	1,86,269	1,74,865	10,12 592	9.58,710
1,560	2,414	3,256	5,136	2,037	2,576	1,516	2,778	6,819	10,490
147	125	383	355	99	389	207	517	689	1.261
754	689	1,021	1,258	1,975	2,249	5,042	3,703	8,038	7,910
140	203	278	510	181	219	134	172	593	901
140	...	140	...	32	...	...	...	172	...
440	560	998	1,243	575	620	810	630	2,383	2,493
842	797	1,680	1,638	1,483	1,548	1,028	925	4,191	4,111
...	1,671	...	...	...	...	...	...	...	...
2,367	1,205	2,757	2,154	2,450	5,210	2,540	2,074	7,747	9,438
9,485	10,595	11,103	2,235	6,115	1,597	484	788	17,702	4,620
5,295	...	11,251	16,467	1,851	5,271	2,089	2,423	15,191	24,161
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	10,011	10,005	10,011	10,005
...	...	...	...	...	...	65,000	50,000	65,000	50,000
...	...	...	...	...	...	...	...	...	...
21,170	18,249	32,877	30,996	16,798	19,679	88,861	74,015	1,38,536	1,24,690
3,30,826	3,08,265	4,93,720	4,74,587	3,82,278	3,59,933	2,75,130	2,48,880	11.51,128	10,83,400
45,57,363	43,19,777	45,96,487	44,02,193	54,84,863	47,51,683	6,49,815	4,74,934	1,07,31,165	96,28,810
6·77	6·66	9·7	9·73	6·52	7·04	29·75	34·38	9·69	10·11

STATEMENT II.

No.

Comparative Return of Receipts and Charges of the

		Kohat.		Mandi.	
		1876-77.	1877-78.	1876-77.	1877-78.
VII.—Salt.					
1. Sambhar sale proceeds of salt	Quantity	...	...	...	...
	Price	...	...	...	...
2. Import duty across line	Quantity	...	...	...	...
	Duty	...	...	...	...
3. Excise duty internal	Quantity	...	...	...	...
	Duty	...	...	...	...
4. Panjab Mines sales	Quantity	...	...	...	...
	Duty	...	...	...	...
5. Kohat	Quantity	5,88,356	4,89,220	...	...
	Duty	88,629	80,894	...	...
6. Share of Mandi revenue	Quantity	...	...	88,354	99,373
	Duty	...	...	52,222	62,108
7. Hakimi cess Sultanpuri		...	...	...	...
8. Fees on licenses internal ...		...	...	...	...
9. Wire tramway		...	...	...	...
10. Miscellaneous...		...	...	...	...
Mileage duties (Bombay)	Quantity	...	...	...	...
	Duty	...	...	...	...
	Total	88,629	80,894	55,222	62,108
VI.—Customs.					
Export duty across line	Quantity	...	...	...	...
	Duty	...	...	...	...
Grand Total, Receipts		88,629	80,894	55,222	62,108
Charges.					
FIXED. Commissioner of Inland Customs		...	...	...	...
Deputy Commissioner of ditto		...	...	...	...
Personal Assitant Commissioner, ditto		...	...	...	...
Collectors, ditto		...	...	...	...
Assistant Commissioner		...	...	...	...
Establishment.					
Clerks		...	...	...	...
Servants and Guards		...	...	...	...
Preventive.					
Patrols and Assistants		1,200	1,200	2,900	3,600
Sub-Assistant Patrols, Kotegashts and Jamadars		2,580	2,555	834	728
Servants and Guards		13,195	13,558	1,583	1,780
Medical establishment		...	...	...	...
Temporary establishment		...	...	...	...
Total		16,975	17,313	5,317	6,108
CONTINGENT CHARGES. Travelling allowances		...	...	38	69
Conveyance of tents		...	...	...	...
House-rent and horse allowances		...	...	368	360
Hot weather servants		...	...	...	...
Printing charges		...	...	...	...
Service Postage		...	...	12	16
Stationery charges		65	...	28	20
Excavation and manufacture		...	...	...	...
Rewards, half fines, &c., ...		...	...	...	...
Miscellaneous		10,029	10,418	2	...
Petty construction and repairs		5	280	...	...
Treaty payments		...	...	...	...
Allowance to Great Indian Peninsula Railway Company ...		...	...	...	...
Berar allowance		...	...	...	...
Wire rope tramway charges		...	...	...	...
Total		10,099	10,698	440	465
Garnd Total		27,074	28,011	5,757	6,573
Net receipts		61,555	52,883	49,465	55,535
Percentage of charges		30·55	34·63	10·43	10·58

II.

Inland Customs Department for the year 1877-78—(concluded).

Mines.				Internal Branch, North-Western Provinces and Oudh.		Grand Total.	
Panjab Mines.		Total Mines.					
1876-77.	1877-78.	1876-77.	1877-78.	1876-77.	1877-78.	1876-77.	1877-78.
...	...	...	...	...	...	17,62,494	26,29,171
...	...	...	...	...	...	8,71,513	13,49,390
...	...	...	...	...	...	31,78,993	29,96,320
...	...	...	...	...	...	95,37,029	87,86,690
...	...	...	...	35,290	33,813	35,290	33,813
...	...	...	...	1,05,871	99,586	1,05,871	9 ,586
12,79,859	14,34,431	12,79,859	14,34,431	...	...	12,79,859	14,34,431
39,19,568	42,58,898	39,19,568	42,58,898	...	...	39,19,568	42,58,898
...	...	5,38,356	4,89,220	...	...	5,38,356	4,89,220
...	...	88,629	89 894	...	...	88,629	86,894
...	...	88,354	99,373	...	...	88,354	93,373
...	...	55,222	62,108	...	...	55,222	62,108
...	...	...	...	...	..	55,517	60,458
...	..	...	...	33,758	27,399	33,758	27,399
19,275	21,689	19,275	21,689	...	...	19,275	21,689
429	826	429	826	1,286	545	10,148	61,700
...	...	...	...	...	...	11,50,655	9,10,219
...	...	...	...	...	...	6,52,359	5,40,219
39,39,272	42,81,413	40,83,123	44,24,415	1,40,915	1,27,530	1,53,48,889	1,53,55,231
...	...	...	...	...	...	26,49,281	20,69,929
...	...	...	...	...	...	16,33,985	13,12,211
39,39,272	42,81,413	40,83,123	44,24,415	1,40,915	1,27,530	1,69,82,874	1,66,67,442
...	...	...	...	...	...	29,371	29,792
...	...	...	...	...	...	13,234	11,963
...	...	...	...	...	...	8,400	9,322
5,115	8,137	5,115	8,137	...	..	56,252	55,084
...	...	...	...	19,200	5,494	26,000	13,954
6,788	7,140	6,788	7,140	4,412	3,511	79,968	77,625
1,015	1,103	1,015	1,103	960	520	10,060	9,969
23,270	23,288	27,370	28,088	68,434	67,134	3,36,712	3,18,370
12,478	12,469	15,892	15,752	40,962	41,873	1,79,453	1,80,420
57,805	55,602	72,583	70,940	84,853	85,595	7,51,737	7,28,607
1,635	1,775	1,635	1,775	...	...	6,092	7,499
...	...	...	...	...	...	156	156
1,08,106	1,09,514	1,30,398	1,32,935	2,18,841	2,01,127	14,97,435	14,42,761
1,420	1,853	1,458	1,922	2,629	3,794	16,136	22,703
337	48	337	48	3,702	4,497	5,522	6,613
70	145	430	505	1,200	600	9,908	8,555
121	142	121	142	163	88	1,068	1,371
...	...	...	...	...	...	1,035	484
140	291	152	307	1,388	1,614	4,832	5.491
696	710	789	730	1,136	1,139	6,248	6,198
51,896	47,837	51,896	47,837	...	...	88,275	1,7 ,778
140	99	140	90	6,107	11,402	13,994	20,930
12,561	11,775	22,592	22,193	625	1,414	46,231	2,05,984
7,549	15,163	7,554	15,443	...	...	23,285	40,457
...	...	...	...	...	...	7,00,000	7,16,232
...	...	...	...	...	...	10,011	10,005
...	...	...	...	...	...	68,000	50,000
32,522	94,266	32,522	94,266	...	...	32,522	94,266
1,07,452	1,72,320	1,17,991	1,83,483	16,950	24,548	10,24,067	13,66,067
2,15,558	2,81,834	2,48,389	3,16,418	2,35,791	2,28,675	25,21,502	28,08,828
37,23,714	39,99,579	38,34,734	41,07,997	94,876	1,01,145	1,44,61,372	1,38,58,614
5·47	6·58	6·08	7·15	167·32	179·31	14·84	16·85

No. III.

Detail in maunds of the various descriptions of salt which actually crossed the Inland Customs Line, was sold at the Government mines, or paid duty at refineries during the year 1876-77 *and* 1877-78.

Provinces.	Divisions.	Years.	Description of salt.												Remarks.
			Rock salt, Panjab salt mines.	Balambha or Bhartpur.	Sambhar.	Sultanpuri.	Bombay or Kokan.	Salambha.	Didwana.	Pachbhadra or Kansia.	Saltpetre salt.	Baragara.	Other salts.	Total.	
			Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	
Mines.	Panjab Mines ...	1876-77	12,96,514	...	...	...	...	...	...	...	...	...	...	12,96,514	
		1877-78	13,53,949	...	...	...	...	...	...	...	...	...	...	13,53,949	
Line.	Panjab South ...	1876-77	...	...	1,63,962	7,39,077	...	1,42,991	2,39,458	...	...	...	10,437	12,95,925	
		1877-78	...	2	2,38,370	8,74,296	...	1,01,161	1,43,706	...	...	...	4,494	13,62,029	
	N.-W. Provinces ...	1876-77	...	9,85,487	8,32,658	...	...	648	...	11,417	80	...	953	18,3[illegible],243	
		1877-78	...	2,84,071	13,34,063	...	...	...	...	1,774	69	...	470	16,20,447	
	Central Provinces ...	1876-77	...	...	520	...	8,23,529	...	...	40,161	...	3,26,154	1,030	11,91,394	
		1877-78	...	...	141	...	6,06,350	...	...	3,652	...	3,02,281	1,047	9,13,471	
Internal Branch.	N.-W. P. and Oudh ...	1876-77	...	...	...	...	...	...	...	...	35,290	...	...	35,290	
		1877-78	...	...	...	...	...	...	...	...	33,813	...	...	33,813	
	Total ...	1876-77	12,96,514	9,85,487	9,97,140	7,39,077	8,23,529	1,43,639	2,39,458	51,578	35,370	3,26,154	12,420	56,50,366	
		1877-78	13,53,949	2,84,073	15,72,574	8,74,296	6,06,350	1,01,161	1,43,706	5,426	33,882	3,02,281	6,011	52,83,709	

STATEMENT IV.—Part I.]

No. IV.

PART I.—STATEMENT SHOWING THE COURSE OF THE SALT TRADE AND THE QUANTITY WHICH CROSSED EACH SECTION OF THE INLAND CUSTOMS LINE DURING THE YEAR 1877-78.

Name of Division.	Name of post.	Description and quantity of salt which passed each post.												From post.		Names of salt marts from which the post is supplied.	From post.		Names of communications.	Description of carriage.	Average cost of carriage in rupees.	Names of marts to which the salt crossing the line, or supplied from the stores, finds its way.	From post.		Names of communications.	Description of carriage.	Average cost of carriage per mile.	Remarks.
		Rock salt.	Sulambhar or Bhanjpur.	Sambhar	Sultanpur.	Saltanpur.	Bombay or Kohat.	Bengara.	Dalwara.	Marwar or Dechar.	Pachbadra or Kanoda.	Sultpatra salt.	Other salt.	Total.	Distance in miles.	Direction.		Distance in miles.	Direction.								
		Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.									Miles.					
		79,003	...	...	...	...	...	...	...	...	...	...	...	79,003	...							Rawalpindi ...	51	N. E.	Kuncha ...	Carts & pack cattle.	0·94	
		4,79,879	...	...	...	...	...	...	...	...	...	...	...	4,79,879	...							Jhelum ...	38	N. E.	Ditto ...	Ditto ...	1·0	
		79,347	...	...	...	...	...	...	...	...	...	...	...	79,347	...							Gujrat ...	86	E.	Ditto ...	Ditto ...	1·0	
		5,035	...	...	...	...	...	...	...	...	...	...	...	5,035	...							Shahpur ...	81	S. W.	Ditto ...	Ditto ...	0·94	
		1,56,074	...	...	...	...	...	...	...	...	...	...	...	1,56,074	...							Mitri ...	39	S.	Ditto ...	Ditto ...	1·07	
		15,018	...	...	...	...	...	...	...	...	...	...	...	15,018	...							Shahpur ...	72	E.	Ditto ...	Ditto ...	1·00	
		37,878	...	...	...	...	...	...	...	...	...	...	...	37,878	...							Dalpatpur ...	89	E.	Ditto ...	Ditto ...	0·87	
		348	...	...	...	...	...	...	...	...	...	...	...	348	...							Jhang ...	158	S.	Ditto ...	Ditto ...	0·44	
		94,777	...	...	...	...	...	...	...	...	...	...	...	94,777	...							Montgomery ...	213	S. W.	Ditto ...	Ditto ...	0·95	
		4,177	...	...	...	...	...	...	...	...	...	...	...	4,177	...							Harara ...	141	N. E.	Ditto ...	Ditto ...	0·72	
		20,382	...	...	...	...	...	...	...	...	...	...	...	20,382	...							Jassia ...	67	N. E.	Ditto ...	Ditto ...	0·90	
		6,986	...	...	...	...	...	...	...	...	...	...	...	6,986	...							Cawnpore ...	324	N.	Ditto ...	Ditto ...	0·1	
		38,597	...	...	...	...	...	...	...	...	...	...	...	38,597	...							Lahore ...	110	S. E.	Ditto ...	Ditto ...	0·66	
		43,087	...	...	...	...	...	...	...	...	...	...	...	43,087	...							Amritsar ...	149	S. E.	Ditto ...	Ditto ...	0·61	
		30,049	...	...	...	...	...	...	...	...	...	...	...	30,049	...							Gurdaspur ...	130	E.	Ditto ...	Ditto ...	0·69	
		3,127	...	...	...	...	...	...	...	...	...	...	...	3,127	...							Jalandar ...	185	E.	Ditto ...	Ditto ...	0·94	
		1,208	...	...	...	...	...	...	...	...	...	...	...	1,208	...							Hoshiarpur ...	206	E.	Ditto ...	Ditto ...	0·84	
		4,603	...	...	...	...	...	...	...	...	...	...	...	4,603	...							Ranjra ...	158	S. E.	Ditto ...	Ditto ...	1·0	
		600	...	...	...	...	...	...	...	...	...	...	...	600	...							Ludhiana ...	198	S.	Ditto ...	Ditto ...	0·93	
		2,435	...	...	...	...	...	...	...	...	...	...	...	2,435	...							Firozpur ...	158	S.	Ditto ...	Ditto ...	0·96	
		3,947	...	...	...	...	...	...	...	...	...	...	...	3,947	...							Umballa ...	210	E.	Ditto ...	Ditto ...	0·97	
		1,395	...	...	...	...	...	...	...	...	...	...	...	1,395	...							Pattala ...	283	S.	Ditto ...	Ditto ...	0·91	
		1,867	...	...	...	...	...	...	...	...	...	...	...	1,867	...							Montgomery ...	150	S.	Ditto ...	Ditto ...	0·89	
		4,602	...	...	...	...	...	...	...	...	...	...	...	4,602	...							Warcester ...	...	...	Ditto ...	Ditto ...	...	
	Total ...	10,18,974	...	...	...	...	...	...	...	...	...	...	...	10,18,974	...													
		80,540	...	...	...	...	...	...	...	...	...	...	...	80,540	...							Gujrat ...	80	E.	Ditto ...	Ditto ...	1·0	
		1,731	...	...	...	...	...	...	...	...	...	...	...	1,731	...							Shahpur ...	40	S. W.	Ditto ...	Ditto ...	1·00	
		5,191	...	...	...	...	...	...	...	...	...	...	...	5,191	...							Bhalot ...	70	E.	Ditto ...	Ditto ...	1·07	
		78,719	...	...	...	...	...	...	...	...	...	...	...	78,719	...							Jhelumpala ...	70	E.	Ditto ...	Ditto ...	1·00	
		38	...	...	...	...	...	...	...	...	...	...	...	38	...							Jhang ...	110	S.	Ditto ...	Ditto ...	0·39	
		21,840	...	...	...	...	...	...	...	...	...	...	...	21,840	...							Jassia ...	71	N. E.	Ditto ...	Ditto ...	0·87	
		7,007	...	...	...	...	...	...	...	...	...	...	...	7,007	...							Cawnpore ...	326	N.	Ditto ...	Ditto ...	0·10	
	Chak Nizam depôt ...	2,617	...	...	...	...	...	...	...	...	...	...	...	2,617	...							Lahore ...	110	S. E.	Ditto ...	Ditto ...	0·60	
		34,334	...	...	...	...	...	...	...	...	...	...	...	34,334	...							Amritsar ...	136	S. E.	Ditto ...	Ditto ...	0·52	
		5,751	...	...	...	...	...	...	...	...	...	...	...	5,751	...							Gurdaspur ...	140	E.	Ditto ...	Ditto ...	0·72	
		955	...	...	...	...	...	...	...	...	...	...	...	955	...							Hoshiarpur ...	182	E.	Ditto ...	Ditto ...	0·81	
		2,171	...	...	...	...	...	...	...	...	...	...	...	2,171	...							Ranjra ...	156	S. E.	Ditto ...	Ditto ...	1·00	
		1,206	...	...	...	...	...	...	...	...	...	...	...	1,206	...							Ludhiana ...	176	S.	Ditto ...	Ditto ...	0·90	
		1,603	...	...	...	...	...	...	...	...	...	...	...	1,603	...							Firozpur ...	180	S.	Ditto ...	Ditto ...	0·93	
		672	...	...	...	...	...	...	...	...	...	...	...	672	...							Umballa ...	261	E.	Ditto ...	Ditto ...	0·93	
		1,539	...	...	...	...	...	...	...	...	...	...	...	1,539	...							Pattala ...	283	S.	Ditto ...	Ditto ...	0·91	
	Total ...	1,62,667	...	...	...	...	...	...	...	...	...	...	...	1,62,667	...													
	Nurpur ...	3,136	...	...	...	...	...	...	...	...	...	...	...	3,136	...							Warehouse.	...	...	...	...	0·0	
	Total ...	3,136	...	...	...	...	...	...	...	...	...	...	...	3,136	...													
		1,217	...	...	...	...	...	...	...	...	...	...	...	1,217	...							Rawalpindi ...	120	N. E.	Ditto ...	Ditto ...	1·0	
		547	...	...	...	...	...	...	...	...	...	...	...	547	...							Jhelum ...	110	N. E.	Ditto ...	Ditto ...	1·0	
		91,045	...	...	...	...	...	...	...	...	...	...	...	91,045	...							Shahpur ...	36	E.	Ditto ...	Ditto ...	1·00	
		8,474	...	...	...	...	...	...	...	...	...	...	...	8,474	...							Khushab ...	60	S.	Ditto ...	Ditto ...	1·00	
		28,049	...	...	...	...	...	...	...	...	...	...	...	28,049	...							Jhang ...	110	S.	Ditto ...	Ditto ...	1·39	
		14,894	...	...	...	...	...	...	...	...	...	...	...	14,894	...							Mooltan ...	150	S.	Ditto ...	Ditto ...	0·94	
		2,067	...	...	...	...	...	...	...	...	...	...	...	2,067	...							Muzaffargarh ...	200	S.	Ditto ...	Ditto ...	0·5	
	Wazira depôt ...	5,708	...	...	...	...	...	...	...	...	...	...	...	5,708	...							Sanna ...	60	S. W.	Ditto ...	Ditto ...	1·00	
		720	...	...	...	...	...	...	...	...	...	...	...	720	...							Lieut. Isacil Khan ...	100	S. W.	Ditto ...	Ditto ...	1·0	
		103	...	...	...	...	...	...	...	...	...	...	...	103	...							Lahore ...	110	E.	Ditto ...	Ditto ...	0·52	
		18,007	...	...	...	...	...	...	...	...	...	...	...	18,007	...							Amritsar ...	141	E.	Ditto ...	Ditto ...	0·73	
		97	...	...	...	...	...	...	...	...	...	...	...	97	...							Jalandhar ...	208	E.	Ditto ...	Ditto ...	0·75	
		2,076	...	...	...	...	...	...	...	...	...	...	...	2,076	...							Firozpur ...	180	E.	Ditto ...	Ditto ...	0·72	
		6,014	...	...	...	...	...	...	...	...	...	...	...	6,014	...							Montgomery ...	120	S. E.	Ditto ...	Ditto ...	1·0	
		2,840	...	...	...	...	...	...	...	...	...	...	...	2,840	...							Warehouse ...	...	...	...	...	...	
	Total ...	1,13,967	...	...	...	...	...	...	...	...	...	...	...	1,13,967	...													
		17,423	...	...	...	...	...	...	...	...	...	...	...	17,423	...							Rawalpindi ...	120	N. E.	Ditto ...	Ditto ...	1·21	
		59	...	...	...	...	...	...	...	...	...	...	...	59	...							Jhelum ...	45	E.	Ditto ...	Ditto ...	1·00	
		1,019	...	...	...	...	...	...	...	...	...	...	...	1,019	...							Sanna ...	80	W.	Ditto ...	Ditto ...	0·94	
	Kalabagh depôt ...	1,193	...	...	...	...	...	...	...	...	...	...	...	1,193	...							Dera Ismail Khan ...	60	S.	Ditto ...	Ditto ...	0·94	
																						Kohat ...	60	N. E.	Ditto ...	Ditto ...	1·00	
		63,075	...	...	...	...	...	...	...	...	...	...	...	63,075	...							Kohat ...	100	N. E.	Ditto ...	Ditto ...	1·0	
		3,382	...	...	...	...	...	...	...	...	...	...	...	3,382	...							Warehouse ...	...	...	Ditto ...	Ditto ...	...	
	Total ...	85,151	...	...	...	...	...	...	...	...	...	...	...	85,151	...													
	Grand Total ...	13,53,945	...	...	...	...	...	...	...	...	...	...	...	13,53,945	...													

No. IV.

PART I.—STATEMENT SHOWING THE COURSE OF THE SALT TRADE AND THE QUANTITY WHICH CROSSED EACH SECTION OF THE INLAND CUSTOMS LINE DURING THE YEAR 1877-78.—(*continued*).

Name of Division.	Name of post.	Description and quantity of salt which passed each post.												Name of salt mart from which the post is supplied.	From post.		Name of communication.	Description of carriage.	Average cost of carriage in Rs.	Name of points at which the salt crossing the line is supplied from the moment it leaves the sea, finds its way.	From sea.		Name of communication.	Description of carriage.	Average cost of carriage per mile.	Remarks.
		Rock salt.	Saltpetre or Bhaugar.	Sambhar.	Sultangar.	Salambia.	Sochar or Kyara.	Baragada.	Dijwana.	Madras or Bombay.	Pachbhadra or Kanoda.	Sultpetre salt.	Other salt.	Total.		Distance in miles.	Direction.					Distance by miles.	Direction.				
		Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.		Miles.						Miles.					
Panna Sowra.	Sahawala	..	..	..	..	..	..	..	..	22	..	..	116	138	Sirsa	10	S. E.	Kacha road	Camels	2 pice per md. per mile.	Village within customs jurisdiction.	2	N. W.	Kacha road	Camels	2 pice per maund per mile.	Camels take grain and bach salt.
	Dabli	..	..	..	..	..	..	..	..	18	..	..	826	844	Ditto	6	W.	Common road	Ditto	2 pice ditto	Fatehabad	10	N. W.	Village road	Ditto	2 pice ditto	Salt is an original investment and return with grain and ghi.
	Jodhka	..	..	..	..	..	..	..	..	344	..	..	602	946	Ditto	12	W.	Kacha road	Very often carts and camels, sometimes asses.	1 pie ditto	Ditto	12	E.	Kacha road	Ditto & asses.	1 pie ditto	As a return freight. The original investment being grain and ghi.
	Kuri	..	..	..	..	..	..	..	..	8,072	..	..	71	8,144	Sahawala	12	S. W.	Common village road.	Carts and camels	1½ anna per 10 miles.	Hissar Panipat	4 65	N. E. E.	Ditto	Carts and camels.	½ do ditto	Ditto ditto and carriage generally return empty.
	Hansi	..	..	..	62	..	..	..	..	3,772	..	..	77	3,912	Sirsawal and Sahawal.	21 32	S. E. S. W.	Kacha road	Ditto	2 and 2½ annas per md.	Hissi Panipat Karnal	1 70 41	S. E. N. E.	Ditto	Ditto	2 annas 3 pice and 3 annas per maund respectively.	Ditto ditto. The carts and camels return with sugar, gram, and other general goods.
	Munilahal	..	..	..	52	202	..	..	..	35,464	..	..	2	35,720	Sirsawal	31	S. E.	Ditto	Carts and camels	1½ anna per md.	Shamli Gohana	43 67	N.	Ditto	Camels & asses.	2 annas per md. 4 annas ditto	As a return freight. The carts and camels return with sugar, grain and other general goods.
	Mohna	..	..	..	..	..	..	..	..	43,038	..	..	378	43,538	Ditto	18	S.	Ditto	Ditto	¼ pie per md.	Gohana Karnal Sirkoli	24 52 92	N.	Ditto	Ditto	¼ pie ditto	Ditto ditto the return carriage being sugar.
	Kalanaur	..	..	..	..	..	..	..	..	24,926	..	..	422	25,388	Ditto	17	S. W.	Ditto	Ditto	1 pie per md.	Hilithna Bawalli Shahjahanpur Lucknow Allahabad Mirzapur Cawnpur	146 217 247 450 502 551	E. E. E. E. E. E.	Kacha road Partly kacha and partly pucka.	Camels and carts.	1 pie per maund by rail.	Original investment.
	Bori	..	..	..	20	632	..	..	..	31,744	..	..	2,408	34,804	Ditto	113	N. W.	Ditto	Ditto	1 Pice & a pie per maund.	Delhi	42	E	Kacha road	Carts and camels.	1·70 of a pie per maund.	
	Jhajjar	..	..	..	847	31,318	..	..	..	4,690	..	..	..	36,855	Rewari Dhirhod Sultni	28 31 35	W. S. S.	Village road Ditto Ditto	Ditto Ditto Ditto	0·25 ditto 0·125 ditto 0·83 ditto	Ditto Ditto Ditto	55 74 84	N. E. N. E. N. E.	Village road	Ditto	0·37½	Original investment of foreign sugar and rice.
	Badli	..	..	..	38	24,813	..	..	..	26	..	..	..	24,877	Rewari Jhajjar	39 8	S. W. S. W.	Kacha road	Ditto	1·56 ditto	Bahadurgarh Sajajpur Delhi	12 15 32	N. N. E. E.	Kacha road	Carts	0·1·6 per maund per mile.	
	Garhi ... { By rail Hasura ... { By road	..	..	..	1,510 302	6,68,543 19,381	..	..	..	23	..	..	4	6,10,979 19,852	Sultangar	4	W.	Railway	Rail waggon	0·1·4 per md.	Bareilly Cawnpur Chandaisi Shahjahanpur Faridabad Tundla	209 256 144 252 18 59	E. E. N. E. E. N. E. E.	Railway	Rail waggon	10 per 100 maunds 14 „ ditto „ 20 „ ditto „ 18 „ ditto „ 12 annas per md.	
	Sirsi	..	..	..	272	..	262	..	..	..	..	..	..	534	Nuh Rewari	11 31	S. W.	Kacha road	Camels and bullocks		Ditto	29	E.	Kacha road	Camels	1 anna per md.	Original investment.
	Hissar	..	..	2	259	..	33,437	..	..	..	..	..	74	33,772	Nuh Rewari	39 48	W. W.	Ditto Ditto	Ditto Ditto	Ditto Ditto	Chachaut Firozpur	100 179	N. E. N. E.	Ditto	Carts and camels	0·25 pie ditto 0·50 „ ditto	Ditto.
	Sonchal	..	..	..	..	..	78,419	..	..	..	..	..	..	78,419	Firozpur Nuh	73 87	W. W.	Ditto Ditto	Ditto Ditto	Ditto 1·0659	Aligarh Bilahari	89 59	E. E.	Ditto	Ditto	1·16 pie ditto 0·9 „ ditto	
	Delhi by rail	..	..	..	2,54,015	..	..	..	..	881	..	..	26	2,54,922	Sambhar	110	S. W.	Rail	Rail waggon	0·4·4 per md.	Shamshabad Ghaziabad Meerut	24 30 40	E. N. E. N. E.	Rail Ditto Ditto	Rail waggon Ditto Ditto	0 per 100 maunds. 0 „ ditto „ 0·4 „ ditto „	
	Total	..	..	2	2,85,379	8,74,896	1,01,181	..	..	1,43,709	..	..	4,494	13,09,661													

No. IV.

PART I.—STATEMENT SHOWING THE COURSE OF THE SALT TRADE AND THE QUANTITY WHICH CROSSED EACH SECTION OF THE INLAND CUSTOMS LINE DURING THE YEAR 1877-78.—(*continued*).

Name of post.	Description and quantity of salt which passed each post.												From post.		Name of salt sent from which the post is supplied.	From post.		Name of communication.	Description of carriage.	Average cost of carriage to line.	Name of marts in which the salt entering the line, or supplied from the same, finds its way.	To post.		Name of communication.	Description of carriage.	Average cost of carriage per mile.	Remarks.
	Rock salt.	Sulambhar or Bhartpur.	Sambhar.	Sultanpur.	Selumbha.	Bombay or Kohat.	Sangara.	Dibrana.	Medras or Sarwar.	Pachbhadra, or Kanoda.	Saltpetre salt.	Other salt.	Total.	Distance in miles.	Direction.		Distance in miles.	Direction.										
	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.														
Kosi	—	—	2,393	—	—	—	—	—	—	—	—	—	2,393	Bhartpur	16 miles.	S. W.	Kuchu road	Carts and pack cattle.	¼ pie per mound per mile.	Bhurgurh	10 miles.	E.	Kuchu	Carts and pack cattle.	¼ pie per mound per mile.	
Sahar	—	—	7,845	—	—	—	—	—	—	—	—	—	7,845	Gobardhan and Mat-hra.	13½	S.	Metalled and unmetalled.	Ditto	½ ditto	Hathras	42 ditto	N. E.	Pucka	Ditto	1 pie	
Aring	—	—	43,038	—	—	—	—	—	—	—	—	—	43,038	Dig and Kamhher	13	W.	Pucka	Ditto	½ ditto	Mainee	19 ditto	E.	Ditto	Ditto	Ditto	
Chuti Kosi	—	—	8,450	24	—	—	—	—	—	—	17	—	8,450	Bhartpur	17	S.	Ditto	Ditto	Ditto	Hathras	34 ditto	S. E.	Ditto	Ditto	Ditto	
Barola	—	—	870	1	—	—	—	—	—	—	1	—	480	Sultanpur	20	S. W.	Kuchu	Ditto	¼ anna	Agra	20 ditto	E.	Ditto	Carts	Ditto	
														Bhartpur	24	S. W.	Ditto	Ditto	¼ ditto							
														Weh	24	W.	Ditto	Ditto	4 ditto							
Shrigoni	—	—	47,519	23	—	—	—	—	—	—	39	—	47,572	Bhartpur	26	W.	Pucka	—	½ pie	Ditto	26 ditto	E.	Ditto	Carts and pack cattle.	14 ditto	
Kahuba	—	—	1,197	11	—	—	—	—	—	—	—	8	1,216	Bhartpur	28	S. W.	Metalled road	Ditto and head-loads	4 annas	Ditto	6 ditto	N.	Ditto	Ditto	6 pie	
														Kerauli	24	S. W.	Kuchu	Pack cattle	—	Ditto	6 ditto	N.	Kuchu	Ditto	Ditto	
Fatehabad	—	—	103	—	—	—	—	—	—	—	—	—	103	Bhartpur	21	S. W.	Pucka and kuchu.	Carts and ditto	4 annas	Sub	100 ditto	N.	Ditto	Pack cattle	—	
Sub	—	—	—	—	—	—	—	—	—	—	—	—	—	Ditto	40	W.	Kuchu	Ditto	8 annas	Sub	100 pace	N.	Kuchu	Ditto ditto	—	
																				Bairwar	& 4 miles	W	Ditto	Ditto ditto	—	
Bichpuri	—	—	—	2	—	—	—	—	—	—	—	—	2	Bidwah	6	N.	Pucka	Ditto and head-loads	2 annas	—	—	—	—	—	—	
Chakarnagar	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	
E. I. Railway Fort Station, &c.	—	1,76,749	15,13,926	—	—	—	—	—	—	—	650	—	15,90,925	—	—	—	—	—	—	—	—	—	—	—	—	
Jugmanpur	—	—	—	—	—	—	—	—	—	—	10	—	10	Gopalpur	14	S. W.	Common village road.	Pack cattle	2 annas per md.	No marts within line.						
														Ghurrorah	14	S. W.	Ditto	Ditto	1 2 3	—	Ditto	—	—	—	—	
Jalasu	—	—	2,020	—	—	—	—	—	—	1	—	—	2,021	Ditto	10	S. W.	Kuchu road	Carts and cattle.	2 pies per mile.	Jalasu	On the line.	E.	Kuchu road	Carts and pack cattle.	—	
Kanch	—	—	1,413	—	—	—	—	—	—	—	—	—	1,413	Jhirri	23	W.	Kuchu packs	—	0 2 3	Kanch	½ mile.	E.	Pucka road	Ditto	—	
														Lahore	15		Ditto	Ditto	0 1 11							
														Sanabar	14		Kuchu road	—	0 2 0							
Digwi	—	—	69	—	—	—	—	—	—	—	—	—	69	Jhirri	47	S. E.	Metalled road	Carts	0 3 0	Ait	10 miles.	E.	Metalled road	Carts	2 annas	
Irich	—	—	155	—	—	—	—	—	—	—	—	—	155	Ditto	44	S. W.	Kuchu road	Ditto and pack cattle.	2 pies	Gurseral	14 ditto	E.	Kuchu road	Do. and pack cattle.	1 pie	
Chirpura	—	—	635	—	—	—	—	—	—	—	—	—	635	Ditto	19	W.	Pucka	Ditto	3 ditto	Jarolt	14 ditto	E.	Ditto	Ditto	1 pie	
Jhirri	—	—	2,699	—	—	—	—	—	439	—	—	2	3,140	Ditto	1	W.	Ditto	Ditto	3 ditto	Mow	41 ditto	E.	Pucka	Ditto	1 pie	
Rahiwa	—	—	73	—	—	—	—	—	—	—	—	—	73	Bassi	9	S. W.	Pucka and kuchu.	Carts and pack cattle.	1 pie	Bhagpur	2 ditto	N. E.	Metalled road	Ditto	—	
														Bardwan	9	S. W.	Ditto	Ditto	Ditto	Jhawarpura	3 ditto	E.	4 pucka	Ditto	Ditto	
																				Lahar	6 ditto	E.	Ditto	Ditto		
Talhabat	—	—	819	—	—	—	—	—	340	—	—	—	1,159	Jabbera	6	S. W.	Kuchu road	Pack cattle	2 pies	Talhabat	½ mile.	E.	Pucka	Pack cattle	2 pies	
														Barowna	12	W.	Ditto	Ditto	Ditto							
Lalitpur	—	—	859	—	—	—	—	—	621	—	—	—	1,480	Jabbera	22	S. W.				Lalitpur	1 ditto					
														Chandait	19	W.	Ditto	Carts and pack cattle.	2 pies	Mahroni	24 miles.	E.	Ditto	Carts and pack cattle.	2 pies	
														Barowli	12	W.				Takonpoth	24 ditto					
Guna	—	—	—	—	—	—	—	—	163	—	—	—	163	Khori	23	S. W.	Ditto	Ditto	4 pie	Mahroni	18 ditto	N. E.	Ditto	Ditto	1 pie	
																				Farahpoth	38 ditto		Ditto	Ditto	Ditto	
Total	—	8,81,971	15,54,166	—	—	—	—	—	—	—	1,774	59	15,20,447													

No. IV.

PART I.—STATEMENT SHOWING THE COURSE OF THE SALT TRADE AND THE QUANTITY WHICH CROSSED EACH SECTION OF THE INLAND CUSTOMS LINE DURING THE YEAR 1877-78.—(concluded).

Name of port.	Description and quantity of salt which passed each port.												Name of salt mart from which the port is supplied.	From port.		Nature of communication.	Description of carriage.	Average cost of carriage per maund from each mart to port.	Name of mart to which the salt passing the line, or supplied from the ports below, finds its way.	To port.		Nature of communication.	Description of carriage.	Average cost of carriage per mile.	Remarks.
	Bore salt.	Sulambu or Sharpur.	Sambhar.	Sultanpur.	Sulandia.	Dooney or Kohat.	Sangore.	Dilwara.	Madras or Beawar.	Pachbadra or Kanoda.	Sultgarh salt.	Other salt.	Total.		Distance in miles.	Direction.					Distance in miles.	Direction.				
Mallore	Mds. —	Mds. —	Mds. —	Mds. —	Mds. —	Mds. —	Mds. —	Mds. —	Mds. —	Mds. 479	Mds. —	Mds. —	Mds. 479	Khinlien	Miles. 14	S. W.	Kacha road	Pack bullock	1 pice per maund per mile(s).	Marwad	Miles. 19	S. E.	Kacha road	Pack bullock	1 pice per mile per bullock.	Salt comes at an original investment, the carriage according to which port, and at times with pice and grain.
Rankit	—	—	—	—	—	—	—	—	—	247	—	—	247	Khosi	19	W.	Ditto	Bullock and bullock-load.	1 pie per mile per maund.	Palanie	3	E.	Ditto	Bullock and bullock-load.	1 pie per mile per maund.	Original investment, and take back cotton, wheat, pice, &c.
Sanjor	—	—	141	—	—	—	—	—	—	2,945	—	—	3,086	Pachbadra	200	Do.	Ditto	Pack bullock	1-6-0 per maund.	Jodhpore	121	E.	Kacha and pucka	Pack cattle	0-0-7 per maund	Original investment, and take back cotton, wheat, pice, &c.
Tilli	—	—	—	—	—	—	—	—	—	3	—	—	3	Sambhar	210	N. W.	Ditto	Ditto	0-15-0	Dattoli	99	E.	Ditto	Ditto	0-4-6	Ditto
Gurjhanee	—	—	—	—	—	—	—	—	—	21	—	—	21	Sanjor	400	Do.	Ditto	Ditto	1-4-0	Sanjor	3	E.	Kacha	Ditto and cart	0-0-7	Ditto
														Sanjor bonded warehouse.	40	N.	Metalled	Ditto	Carriage charges of the Local Fund Rules and 0-4-1 per maund.	Pattoli	21	S. E.	Kacha and pucka	Bullock	Carriage the property of the owners.	Salt comes at an original investment.
																				Is absorbed by local rate, according to the distance from origin marked at the line.						Ditto.
Dowl	—	—	—	—	—	—	—	—	—	—	—	—	—		—	—	—	—	—		—	—	—	—	—	
Bankhlore	—	—	—	—	—	—	—	—	—	—	—	—	—	Dowl	14	W.	Kacha	Bullock	—	Tankharee	4	E.	Kacha	Bullock	—	Ditto
Sankhra	—	—	—	—	—	—	—	—	—	—	—	—	—	Kalandi	4	Do.	Ditto	Ditto	—		—	—	—	—	—	
Mirakhera	—	—	—	—	—	—	—	—	—	—	—	—	—		—	—	—	—	—		—	—	—	—	—	
														Khanghara	613	W.	Railway and kacha road.	Railway waggons and cart.	1-4-7 per maund.	The salt thus imported is consumed in town and villages on both sides of the Great Indian Peninsula Railway.					
Pilot	—	—	—	—	—	—	—	—	—	—	—	—	—	Ditto	6674	Do.	Ditto	Ditto	2-4-0 per maund.	Ditto.						
Shahpurjahal	—	—	—	—	—	—	—	—	—	—	—	—	—	Ditto	6614	Do.	Do. and metalled.	Ditto	1-2-6	Ditto.						
Bhagtar	—	—	—	—	—	—	—	—	—	—	—	—	—	Ditto	6554	Do.	Ditto and kacha.	Ditto cattle.	1-0-6	Ditto.						
Harda	—	—	—	—	—	1,815	10,000	—	—	—	—	—	11,715	Ditto	737	Do.	Railway	Rail waggon	1-0-6	Ditto.						
														Kalyan	402	Do.	Ditto	Ditto	0-3-0	Ditto.						
																				The points of the salt imported is disposed of in the towns of Harda and other large markets to which it is forwarded from small petty trading waggons above and below the.						
Khandwa	—	—	—	—	—	44,410	6,310	—	—	—	—	150	50,870	Kalyan	340	W.	Ditto	Ditto	0-7-5 per maund.	The salt thus imported is consumed in towns and villages on both sides of the Great Indian Peninsula Railway.						
														Berhamdar	313				0-6-7 Ditto						
														Tarsha	295				0-7-0 Ditto						
														Dudar	262				0-6-0 Ditto						
														Shyadar	254				0-5-7 Ditto						
														Bedesia	239				0-5-7 Ditto						
Railway thanah east of Harda.	—	—	—	—	—	1,015	2,24,491	—	—	—	—	213	2,25,719	Khanghara	—											
														Sanjor	—										
														Berhamdar	—										
														Dudar	—										
End of Sargoli	—	—	—	—	—	2,23,100	11,000	—	—	—	—	445	2,34,545	Tarsha	—	Different.	—	W.	Ditto	Ditto	1-0-0 Ditto	Ditto.					
														Shyadar	—										
														Bedesia	—										
Total	—	—	141	—	—	6,08,050	5,83,301	—	—	3,923	—	1,947	9,19,371													
Grand Total	18,33,810	3,54,072	12,73,375	1,31,396	1,01,111	6,08,050	5,83,301	1,48,796	—	3,923	69	4,011	59,61,916													

ABSTRACT.

Part I.—Salt.

Province.	Division	Rock salt.	Ba'ambha or Bhartpur.	Sambhar.	Sultanpur.	Balambha.	Bombay or Kokan.	Didwana.	Pachbhadra or Kansia.	Baragara.	Saltpetre salt.	Other salt.	Total.	Remarks.
		Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	
PANJAB ...	Panjab Mines...	13,53,949	...	...	...	...	...	...	...	...	...	...	13,53,949	
	Panjab South...	...	2	2,38,370	8,74,296	1,01,161	...	1,43,706	...	...	...	4,494	13,62,029	
	Total ...	13,53,949	2	2,38,370	8,74,296	1,01,161	...	1,43,706	...	...	...	4,494	27,15,978	
N.-W. PROVINCES,	N.-W. Provinces,	...	2,84,071	13,34,063	...	...	...	...	1,774	...	69	470	16,20,449	
CENTRAL PROVINCES,	Central Provinces.	...	...	141	...	...	6,06,350	...	3,652	3,02,281	...	1,047	9,13,471	
	GRAND TOTAL,	13,53,949	2,84,073	15,72,574	8,74,296	1,01,161	6,06,350	1,43,706	5,426	3,02,281	69	6,011	52,49,896	

No. IV.

PART II.—STATEMENT SHOWING THE COURSE OF THE SUGAR TRADE AND THE QUANTITY WHICH CROSSED EACH SECTION OF THE INLAND CUSTOMS LINE DURING THE YEAR 1877-78.

Number of Division.	Name of post.	Description and quantity of sugar which passed each post.													Name of sugar marts below line from which the post is supplied.	From post.		Nature of communication.	Description of carriage.	Average cost of carriage in Rs.	Name of marts above line to which the sugar-passing at the post finds its way.	From post.		Nature of communication.	Description of carriage.	Average cost of carriage per maund.	Remarks.
		Inland.						*Unrefined.*								Distance in miles.	Direction.					Distance in miles.	Direction.				
		Jubulpur Distt.	Right bank of the Jumna.	Ganges Distt.	Left bank of the Ganges (Bulandshahr and Eastern Oudh).	Marts below Allahabad.	Miscellaneous marts.	Total.	Jubulpur Distt.	Right bank of the Jumna.	Ganges Distt.	Left bank of the Ganges (Bulandshahr and Eastern Oudh).	Marts below Allahabad.	Miscellaneous marts.	Total.	Total sugar.					Rs. a. p.					Rs. a. p.	
		Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Miles.						Miles.					
Punjab Route.	Rhotwall	—	—	—	—	—	—	1,054	1,054	—	—	—	—	—	4,172	4,172	5,226	Khush	40	E.	Kacha road	Camels and donkeys	0 4 0	Bannu	80	W.	Kacha road	Camels	0 1 0	As an original investment.
																		Find Zadan Khan	100	E.	Ditto	Ditto	0 6 0						
	Shakkar	4,661	—	—	—	—	—	4,661	8,805	1,176	—	—	—	—	3,191	5,851	17,428	Mooltan	110	E.	Ditto	Camels	0 6 0	Dehra Ismail Khan	18	N.	Kacha road and river.	Camels and boats.	0 2 0	Ditto ditto.
																		Amritsar	230	E.	Rail	Rail	0 12 0	Cabul	234	N.W.	Ditto	Ditto	1 0 0	Ditto ditto.
	Lish	—	—	—	—	—	—	3,130	3,130	—	—	—	—	—	3,695	3,695	6,825	Mooltan	40	S.E.	Kacha road	Camels and donkeys	0 4 0	Lish	Same distance above.	E.	Kacha road	Camels and donkeys	—	Generally as a return freight in kind of grain.
	Kurrael	2,009	1,570	2,000	350	2,500	1,900	12,329	11,153	1,000	500	900	4,695	8,000	26,405	43,758		Ditto	20	S.W.	Rail and district road.	Rail and camels	1 0 0	Dehra Ghazi Khan	13	S.E.	Ditto	Camels	1 0 0	Sugar is an original investment, the return freight in grain, indigo, lime, &c.
	Bagrus	40,000	5,000	30,000	5,000	12,000	10,000	1,12,000	50,000	1,000	30,000	5,000	10,000	30,000	1,26,000	2,18,000		Ditto	20	S.E.	District road	Camels and donkeys	1 pie per mile	Jubulpur	20	S.	District road	Carts and donkeys	1 pie per mile	Return freight in grain, indigo, hides, &c.
																		Sujabad	6	N.	Ditto	Ditto	Ditto	Bhawulpur	60	S.	Ditto	Ditto	1 pie per mile	
	Dunyapur	—	—	—	—	—	4,000	4,000	—	—	—	—	—	4,585	4,585	8,617		Mooltan	30	S.	Ditto	Ditto	2 pie per mile	Kasur	10	S.E.	Ditto	Ditto	2 pie per mile	Small traffic in grain, indigo, &c.
																		Amritsar	240	N.E.		Rail and camels	2 ditto	Kamrupur	1	S.	Customs road	Ditto	1 pie per maund.	To return for grain, &c.
	Kamrupur	—	—	—	—	—	4,718	4,718	—	—	—	—	—	8,011	8,011	12,727		Mooltan	37	S.W.	Rail and district road.	Camels and boats.	2 ditto	Lodan	10	E.	Ditto	Ditto	1½ pie per maund.	To return for grain, &c.
																		Sujabad	72	S.		Ditto	2 ditto						
	Pak pattan	1,320	—	—	—	—	1,320	4,318	—	—	—	—	—	4,018	4,018	8,332		Amritsar	120	N.E.	Ditto	Ditto	1 ditto	Montgomery	18	S.	District road	Ditto	1 pie per mile	Ditto for salt and wool.
																		Jalandar	167	E.	Ditto	Ditto	Ditto	Tibet	24	W.	Ditto	Ditto	1 pie per mile	
	Shahamad	—	—	—	—	—	2	2	—	—	—	—	—	67	67	74		Firozpur	20	N.E.	Ditto	Ditto	2 annas and 2 annas per mile.	Villages in neighbourhood.	10	S.	Ditto	Ditto	2 annas, and 2 annas per mile.	Ditto for miscellaneous country produce.
	Total	50,018	6,570	32,000	5,350	17,502	30,994	1,53,434	19,157	2,200	30,500	5,900	15,065	1,30,756	2,16,964	4,12,558												
Punjab Route.	Fazilka	—	—	—	—	—	6,508	6,508	—	—	—	—	—	13,734	13,734	20,242	Firozpur and Jalandar,	50 & 110 more recent route (1876).	N.E.	Kacha road and river.	Camels, carts, and boats.	1 pie per maund per mile.	Sirsuta ... Mankhabad, and Saharanpur.	136 50 116	S.W.	Kacha road and river	Camels, carts, and boats.	1 pie per maund per mile.	Sugar comes as an original investment and conveyance generally returned empty and sometimes carry salt and wool.
	Dabwali	—	—	—	—	—	891	891	—	—	—	—	—	393	393	494	Bhatinda	54	N.E.	Village Pathway.	Camels	4 annas 2 pie per maund.	Chawala	54	S.W.	Village pathway	Camels	2 pie per maund.	As an original investment.
	Sahuwala	—	—	—	—	—	1,619	1,619	—	—	—	—	—	2,675	2,675	2,294	Jalandar	180	N.	Kacha road	Ditto	2 pie per mile per maund.	Sirsa	10	S.E.	Kacha road	Camels	2 pie per maund.	Original investment; occasionally grain in return.
																			210	N.				Bassa	10	S.W.				
																								Jodhpur	300	S.				
	Darki	—	1,027	—	200	—	—	2,727	2,500	—	1,035	—	—	—	2,735	5,230		Panipat	110	E.	Common road.	Carts and camels.	1 anna 4 pie per maund.	Sirsa	6	W.	Common road.	Carts and camels	2 pie per maund.	Original investment, carriage return empty, camels sometimes bring salt.
																		Shamli	130	E.				Jodhpur	300	S.				
																		Jungle	180	N.									
	Julkhi	—	—	—	—	—	2,131	2,131	—	—	—	—	—	19,940	19,940	22,071	Faridabad	12	E.	Kacha road	Ditto	1 pie per maund.	Sirsa	12	W.	Kacha road	Ditto	1 pie per maund.	As an original investment.
																		Shamli	142	E.	Kacha and public road.	Ditto	Ditto	Ditto	12	W.	Ditto			
	Rori	—	—	—	—	—	1,055	1,055	—	—	—	—	—	4,849	4,849	5,904	Gohana	68	E.	Ditto	Ditto	4 annas per maund to line.	Bahramnd	13	W.	Ditto	Ditto	4 pie mile	Sugar comes as an original investment and sometimes returns with salt.
																		Panipat	83	E.	Ditto	Ditto	8 annas per maund to line.						
	Hansi	—	—	—	—	—	1,078	1,078	—	—	—	—	—	723	723	1,801	Hansi	1	E.	Common road.	Ditto	1½ pie per maund.	Do. and Bhawani.	25	N.	Ditto	Ditto	1½ pie per maund	Sugar comes as an original investment.
	Mandalai	—	—	3,040	—	—	3,402	3,402	—	—	1,240	—	—	2,606	3,846	7,248	Karnal	60	E.	Common road.	Carts and camels.	4 annas per maund.	Bhawani	13	S.E.	Kacha road	Carts and camels	1½ pie per maund.	
																		Shamli	43	E.		Ditto	2 annas do.						
	Multan	—	—	13,740	1,830	—	—	15,570	—	—	40,552	3,108	—	—	8,800	52,460	67,730	Sahiwalpur	139	S.E.	Kacha road	Carts	2 annas do.	Ditto	16	S.W.	Ditto	Ditto	Ditto	
																		Chinik	90	S.E.	Kacha road	Ditto	2 annas do.						
	Kalanaur	—	—	27,975	—	—	2	27,977	—	—	252	1,00,626	—	—	35	1,00,913	1,28,917	Karnal	60	N.	Ditto	Carts and camels.		Ditto	20	S.W.	Ditto	Ditto	0 1 6 ditto.	Invariably as a return freight and only sometimes as original consignment.
																		Shamli	43	E.	Ditto	Ditto							
																		Sugnit	50	N.E.	Ditto	Ditto							
																		Panipat	44	N.E.	Ditto	Ditto	1 anna do.						
																		Sahiwalpur	117	S.	Ditto	Ball							
																		Shahjahanpur	214	E.	Ditto	Ditto							
	Hari	—	—	24,000	4,000	11,500	—	79,500	—	—	6,000	45,000	66	—	3,500	54,566	1,37,553	Delhi	45	E.	Ditto	Carts and camels.		Bhawani and local consumption in the vicinity of the line.	30	N.W.	Ditto	Ditto	1·75 of a pie per maund.	Ditto ditto.
																		Khanpur	120	E.	Ditto	Ditto							
																		Chandaut	160	N.E.	Ditto	Ditto							
																		Bareilly	45	E.	Ditto	Ditto	1·7 do.						
																		Bagpat	45	N.E.	Ditto	Ditto							
																		Shamsura	120	E.	Ditto	Ditto							
																		Nagina	120	N.E.	Ditto	Ditto							
	Jhajjar	—	—	—	—	12,170	1,000	3,100	—	—	—	2,100	—	—	28,012	30,112	33,212	Dhansura	170	S.E.	Village road	Ditto	1 pie per maund	Rewari	30	S.	Village road	Ditto	0·25	Original investment.
																		Bagpat	45	N.E.	Ditto	Ditto	·47 do.	Barsaul	60	S.	Ditto	Ditto	0·95	
																		Shamli											
																		Pilibhit											
																		Chandaut											
																		Bareilly											
																		Delhi											
	Rohi	—	—	870	—	—	—	2,797	2,927	—	—	2,792	—	—	26,327	30,019	33,686	Rohilkhand	250	E.	Kacha road	Carts	·24	Farukhnagar	6	S.	Kacha road	Carts	1·87	Return freight.
																		Ganges Doab	200	E.	Metalled road.	Ditto	·6						
																		Khalasi vicinity of Jumna Canal.	20	N.	Kacha road	Ditto	1 pie.						

No. IV.

PART II.—STATEMENT SHOWING THE COURSE OF THE SUGAR TRADE AND THE QUANTITY WHICH CROSSED EACH SECTION OF THE INLAND CUSTOMS LINE DURING THE YEAR 1877-78.

Name of Division	Name of post.	Description and quantity of sugar which passed each post.														Name of sugar marts below line from which the post is supplied.	From Post		Nature of communication.	Description of carriage.	Average cost of carriage to line.	Name of marts above line to which the sugar crossing at the post finds its way.	From Post		Nature of communication.	Description of carriage.	Average cost of carriage per maund.	Remarks.
		Refined.						*Unrefined.*									Distance in miles.	Direction.					Distance in miles.	Direction.				
		Jaleshwar Death.	Right bank of the Jumna.	Ganges Delta.	Left bank of the Ganges (Hoshiarbad and Eastern Oudh).	Mirt s below Allahabad.	Miscellaneous marts.	Total.	Jaleshwar Death.	Right bank of the Jumna.	Ganges Death.	Left bank of the Ganges (Hoshiarbad and Eastern Oudh).	Marts below Allahabad.	Miscellaneous marts.	Total.	Total sugar.					Rs. a. p.						
		Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.												
Eastern Bengal—(*concluded*).	Garh, Hurora { Rail	...	...	...	...	...	...	49	...	...	...	...	...	808	808	857	Meerut ...	43	N.	Railway ...	Rail waggon ...	0 1 0							Rs. a. p.
	{ Road ...	...	...	118	...	...	4,131	4,249	...	2,873	...	...	...	17,035	21,908	22,750	Dehli ...	79	E.	Do. and banks.	Do. and carts.	0 0 6							0 2 0 per md.
																	Bagpat ...	43	N.	Pakka road ...	Do. and carts.	0 2 9	Rewari ...	72	W.	Railway ...	Railway ...	0 2 0	
																	Muradabad ...	146	N.	Railway ...	Rail waggon ...	...	Farukhagar ...	8	W.	Ditto ...	Ditto ...	0 1 0	ditto.
																	Khatauli ...	84	N.	Ditto ...	Ditto ...								
	Sihar	...	...	600	...	...	48	648	...	...	3,197	...	...	87	3,284	4,018	Chandausi ...	111	E.	Partly banks, and partly pakka.	Carts ...	45 per maund.	Ishua ...	3	W.	Kacha road ...	Canals ...	0 1 0	ditto. Original investment.
																	Bagpat ...	79	S. W.	Ditto ...	Ditto ...	0 0 9 dito.	Sub ...	14	S. W.	Ditto ...	Ditto ...	0 0 6	ditto.
	Hatrik	...	...	600	3,218	...	634	4,341	...	...	13,166	600	...	377	13,977	18,318	Bhaunsra ...	90	S. E.	Ditto ...	Carts ...	1 1 dito.	Alwar ...	14	S. W.	Ditto ...	Ditto ...	0 0 6	ditto.
																	Bagpat ...	87	S. W.	Ditto ...	Ditto ...	0 1 dito.	Sirsgarh ...	57	W.	Ditto ...	Ditto ...	0 0 4	ditto.
																							Rewari ...	72	W.	Ditto ...	Ditto ...	0 0 7½	ditto.
																							Dadi ...	130	W.	Ditto ...	Ditto ...	0 0 12½	ditto.
	Sonabad	...	...	1,214	...	...	228	1,242	...	4,615	...	...	220	4,346	8,081		Firozpur ...	24	N.	Ditto ...	Ditto ...	2½ dito.	Bahsuma ...	37	N.	Ditto ...	Ditto ...	0 0 6	dito. Original investment.
																	Pundoka ...	9	E.	Ditto ...	Ditto ...	1½ dito.	Bagpat ...	87	S. E.	Ditto ...	Ditto ...	0 0 6	ditto.
																	Shahjahanpur ...	257	E.	Rail ...	Rail waggon ...	24 Rs. per maund.							
	Dehli by Rail ...	188	4,037	50,717	17,681	497	...	86,990	1,837	20,981	1,14,198	1,289	...	...	1,68,078	2,55,068	Pilibhit ...	198	N. E.	Ditto ...	Ditto ...	29 4 6 ditto.	Rewari ...	54	S. W.	Rail ...	Rail waggon ...	0 2 6	ditto.
																	Meerut ...	40	N. E.	Ditto ...	Ditto ...	0 1 0 ditto.	Jaipur ...	150	S. W.	Ditto ...	Ditto ...	0 0 4	ditto.
																	Pahlenagar ...	111	N. E.	Ditto ...	Ditto ...	0 2 6 ditto.	Alwar ...	97	S. ...	Ditto ...	Ditto ...	0 0 6	ditto.
	Total ...	2,154	87,159	79,751	65,477	497	48,043	7,03,906	2,477	1,37,077	3,56,365	3,473	...	1,30,555	10,33	7,37,939												
Eastern Bengal—(*concluded*).	Kuil ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...													
	Salar ...	...	...	1,975	...	2,403	...	...	5,039	...	1,811	...	...	2,681	...	5,492	10,531	Bhaunsra ...	103	N. E.	Kacha road ...	Carts ...	6 annas per mile per maund.	Bharatpur ...	94	...	Kacha ...	Carts ...	1 pie per maund per mile.
																		Bagpat ...	90	S.	Ditto ...	Ditto ...	Ditto ...	Dhaka ...	76	...	Roads ...	Ditto ...	Ditto.
		...	...	28	598	...	243	...	895	...	283	600	...	1,979	...	3,862	3,954	Mutra ...	10	E.	Pakka road ...	Do. and pack cattle.	3 pie per maund per mile.	Chaumala ...	3	W.	Ditto ...	Carts and pack cattle ...	3 pie.
																		Hathras ...	28	N. E.	Ditto ...	Carts ...	3 annas and 6 pie per do.	Rhaun ...	10	W.	Ditto ...	Ditto ...	1 anna.
	Astay ...	...	...	3,021	6,743	...	...	10,740	...	4,997	3,903	...	...	24,933		33,834		Mutra ...	3	N. E.	Ditto ...	Carts and pack cattle.	6 pie ...	Gobardhan ...	4	W.	Pakka ...	Carts ...	6 pie.
																		Hathras ...	28	N. E.	Kacha ...	Carts ...	3 annas 6 pie ...	Ing ...	12	W.	Ditto ...	Ditto ...	6 pie.
																		Kasganj ...	80	N. E.	Ditto ...	Ditto ...	...	...	...	...	...	...	...
																		Bareilly ...	170	N. E.	Ditto ...	Ditto ...	...	...	...	...	...	...	...
																		Shahjahanpur ...	200	S. E.	Ditto ...	Ditto ...	...	...	...	...	...	...	...
																		Pilibhit ...	198	N.	Ditto ...	Ditto ...	...	...	...	...	...	...	...
																		Tilhar ...	102	N.	Ditto ...	Ditto ...	...	...	...	...	...	...	...
	Chuti Nadi ...	...	...	...	825	1,750	...	...	2,575	...	2,949	1,255	1,444	...	...	5,648	8,223	Hathras ...	24	N. E.	Ditto ...	Ditto ...	3 annas 6 pie ...	Bharatpur ...	17	S.	Pakka road ...	Carts and pack cattle ...	1 anna and 6 pie.
	Harnia ...	...	...	...	1,013	...	...	...	1,013	...	742	371	...	...	...	1,113	2,126	Agra ...	30	E.	Ditto ...	Carts ...	1 anna ...	Seth's and Gobar-dhan ...	18	W.	Kacha road ...	Carts ...	1 anna.
	Bichgoti ...	...	...	...	...	...	72	72	...	...	...	...	...	...	...	...	72								62	W.	Ditto ...	Ditto ...	1 anna and 6 pie.
	Kakota ...	...	...	2,015	10,848	...	...	12,863	...	...	6,511	3,358	...	...	...	11,869	24,732	Ditto ...	7	E.	Ditto ...	Pack cattle ...	4 annas ...	Bharatpur ...	20	W.	Pakka road ...	Pack cattle ...	4 annas.
	Fatehabad ...	...	...	20,319	...	...	...	34,854	...	27,631	14,213	...	...	...	...	41,844	76,698	Ditto ...	4	N.	Ditto ...	Carts and cattle	Do. ...	Gandhe ...	72	W.	Metalled road.	Carts and cattle.	4 annas.
	Tak ...	...	...	561	...	...	...	568	...	...	1,918	...	...	...	...	1,923	2,491	Ditto ...	31	S. W.	Ditto ...	Ditto ...	4 annas ...	Pisalai ...	13	S. E.	Kacha road ...	Pack cattle ...	Ditto.
	Bachpura ...	...	...	3,056	...	...	...	3,056	...	...	14,781	...	...	...	...	14,781	17,837	Mirzapur ...	264	S. E.	Railway ...	Railway ...	14 annas ...	Gwalior ...	82	S.	Ditto ...	Ditto ...	4 annas.
																		Sirsagunj ...	32	N. E.	Kacha road ...	Carts ...	10 do. ...						
																		Jaunsa-nagar ...	15	N. E.	Ditto ...	Ditto ...	13 do. ...						
		...	...	3,561	...	...	...	3,561	...	...	18,357	...	...	...	...	18,357	21,918	Dankpur ...	160	S.	Pakka ...	Ditto ...	8 do. ...	Ditto ...	69	S.	Ditto ...	Ditto ...	Ditto.
																		Shahjahanpur ...	220	S.	Ditto ...	Ditto ...	6 do. ...	Ditto ...	62	S.	... Ditto ...	Carts and pack cattle.	Ditto.
																		Cawnpore ...	58	S.	Rail and road ...	Ditto ...	5 do. ...	Ditto ...	69	S.	Ditto ...	Ditto ...	Ditto.
																		Etawah ...	4	S.	Pakka road ...	Carts and pack cattle.	4 annas ...	Ditto ...	60	S.	Ditto ...	Ditto ...	Ditto.
	Chakarnagar ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...												
	E. I. Railway East ern Div., Jubbl.	...	...	...	1,67,851	...	4	1,67,855	...	...	9,077	...	...	...	...	9,077	1,76,932	Lucknow ...	4	N. E.	Kachi road ...	Pack cattle and head loads.	1 anna and 3 pie ...	Pukauli ...	10	S. W.	Footpath ...	Pack cattle and head loads.	1 anna.
	Jagdishpur ...	...	30,793	18,704	...	...	302	3,84,334	...	21,474	17,158	1,04,121	...	324	1,43,076	2,27,550	...	...	...	...	...	...	...	...	...	...	...	...
	Jalaun ...	...	...	...	...	...	37	37	...	...	...	...	...	167	167	204	Phaphund ...	68	N. E.	No marts with	...	...	...	...	...	...	...
																	Auraiya ...	28	E.	in line.	...	...	...	...	...	...	...
	Konch ...	...	...	878	...	...	...	878	...	...	3,032	...	...	...	...	3,032	3,910	...	...	...	...	...	...	...	...	...	...	...
	Jagwi ...	...	...	1,331	876	...	...	2,207	...	6,899	7,284	...	...	...	...	14,183	16,391	Cawnpore ...	58	N. E.	Metalled & kacha road.	Carts and pack cattle.	4 Rs. 4 annas per maund.	Jhansi ...	59	N. W.	Kacha pakka ...	Carts and pack cattle ...	7 annas 11 pie per maund.
																		Kalpi ...	41	Do.	Ditto ...	Carts ...	0 4 0	Datia ...	50	N.	Ditto ...	...	0 4 0
	Jugwi ...	...	...	1,334	1,948	...	...	3,282	...	4,035	...	...	...	...	...	4,035	7,317	Kalpi ...	40	S.	...	...	0 3 0	Sengarhar ...	14	N.	Kacha ...	Carts ...	0 2 0
																		Cawnpore ...	92	S.	Metalled ...	Carts ...	0 4 0	Jalaun ...	45	W.	Ditto ...		
																		Shahjahanpur ...	220	S.	...	...	0 6 3	Jhansi ...	61	S.	Metalled ...		
	Irich ...	...	...	...	...	...	37	37	...	...	...	...	...	130	130	167	Rath ...	32	E.	Kacha ...	Carts and pack cattle.	6 pies per maund per mile.	Datia ...	45	S. W.	Kacha ...	Carts and pack cattle ...	2 pies per maund per mile.
	Chirgaon ...	...	...	107	...	...	...	107	...	831	...	...	...	...	...	831	938	Cawnpore ...	121	S. E.	Pakka ...	Ditto ...	1 pie do.	Bhansie ...	19	W.	Ditto ...	Ditto ...	4 pie do.
																		Kalpi ...	78	Do.	Kacha ...		1 do.						
																		Konch ...	34	N.	Kacha-pakka ...	Ditto ...	...						
																		Gwarend ...	23	N.	Kacha ...	Ditto ...	2 do.						
																		Rath ...	44	E.	Ditto ...		6 pie do.						
																		Jaraili ...	14	...	Ditto ...		2 do.						
	Jhansi ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...			Bichchhoyar ...	110	N. E.	Pakka-kacha ...		1 pie do.	Kirta ...	120	W.	Pakka-kacha ...	Pack cattle ...	2 pie do.
	Dabira ...	...	...	...	...	...	1	1	...	...	...	...	...	124	124	125	Cawnpore ...	140	N.	Pakka ...	Ditto ...		Jhansi ...	7	W.	Ditto ...	Carts, &c. ...	3 do. do.
																	Pitchhor ...	73	S. E.	Kacha ...		1 do.						
	Total ...																Mugaoyar ...	23	E.	Metalled & kacha	Ditto ...	1 pie ...	Gwalior Dhana, Bagdra ...	94	S. W.	Ditto ...	Ditto ...	1 pie do.
																								8	S. W.			

No. IV.

PART II.—STATEMENT SHOWING THE COURSE OF THE SUGAR TRADE AND THE QUANTITY WHICH CROSSED EACH SECTION OF THE INLAND CUSTOMS LINE DURING THE YEAR 1877-78.

Head of Division.	Name of post.	Description and quantity of sugar which passed each post.														Name of sugar marts below line from which the post is supplied.	From post.		Nature of communication.	Description of carriage.	Average cost of carriage in Rs.	Name of marts above line to which the sugar crossing at the post finds its way.	From post.		Nature of communication.	Description of carriage.	Average cost of carriage per maund.	Remarks.
		Refined.							*Unrefined.*																		
		Jubulpur Distt.	Right bank of the Jumna.	Gangoo Distt.	Left bank of the Gangoo (Bokhikhand and Eastern Oudh).	Marts below Allahabad.	Miscellaneous marts.	Total.	Jubulpur Distt.	Right bank of the Jumna.	Gangoo Distt.	Left bank of the Gangoo (Bokhikhand and Eastern Oudh).	Marts below Allahabad.	Miscellaneous marts.	Total.	Total sugar.		Distance in miles.	Direction.					Distance in miles.	Direction.				
		Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.		Miles.						Miles.					
North Western Provinces—(*concluded.*)	Tulsihat	—	—	—	—	—	—	9	9	—	—	—	—	347	347	356	Fichhpur Kunauj	25 15	E. E.	Kachha Ditto	Pack cattle Ditto	2 pice per maund.	Jukhora Nimrie	9 14	S. W. W.	Kachha Ditto	Pack cattle Ditto	2 pice per maund per mile. Ditto.	
	Lalitpur	—	—	—	—	4,310	—	4,310	—	—	—	—	1,197	1,197	5,507	Mirzapur Sahebganj Cawnpore	200 200 180	W. by N. N. W. N. E.	Ditto Ditto Ditto	Carts and cattle. Ditto Ditto	1½ pie ditto Do. Do.	Kota pattan Muzaffarnuli —	410 420 —	S. W. S. W. —	Ditto Ditto —	Carts and cattle. Ditto —	2 pice ditto. Ditto. —	
	Guna	—	—	—	570	—	—	570	—	—	3,810	—	—	1,336	4,814	5,384	Cawnpore Kanauj Malwanal Partabgunj	218 120 18 20	E. N. E. N. Do.	Ditto	Ditto	1 pie ditto	Khusi Sharanj	30 30	S. W. W.	Ditto Ditto	Carts Ditto	1 pie ditto. Ditto.	
	Total	—	—	28,249	60,359	1,37,024	4,310	307	2,30,250	—	77,324	60,457	5,16,331	—	4,055	2,36,389	4,67,379													
Central Provinces.	Malthon	—	—	—	—	—	—	91	91	—	—	—	—	3,264	3,264	3,455	Marsani	33	N. E.	Kachha road	Pack bullock	2 pice per mile per bullock.	Khimlasa	14	S. W.	Kachha road	Pack bullocks	2 pice per mile per bullock.	Sugar comes as an original investment, carriage returning empty, but at times with salt or grain.
	Damoh	—	—	—	—	—	180	180	—	—	—	—	174	174	354	Sangor	14	S.	Ditto	Bullocks and ponies.	1 pie per mile per maund.	Korai	19	W.	Ditto	Ditto	1 pie per maund per mile.	Original investment.
	Sangor	—	—	—	—	—	194	194	—	—	—	—	245	249	443	Dhio	—	—	—	—	—	—	—	—	—	—	—	—
	Tili	—	—	—	—	2,539	—	2,539	—	—	—	—	1,243	—	1,243	3,782	Jubbulpore	120	S. E.	Pakka and kachha.	Carts and bullocks.	0-5-3 per maund for the whole distance.	Sahagarh Korai	32 33	W. S. N. W.	Kachha and pakka. Kachha	Cart and bullock. Ditto	0-3-6 per maund,	Sugar comes as an original investment, carriage occasionally returning with other goods.
	Gurjhanna	—	—	—	—	76	—	76	—	—	—	—	17	—	17	93	Rehli	11	N. E.	Kachha	Ditto	Bullocks 0-4-0 per maund. Cart 0-1-6 per md.	Kesli	11	S.	Ditto	Ditto	for the whole distance. B. 0-4-6 per md., C. 0-1-6 per md.	Sugar comes as an original investment.
	Deori	—	—	—	—	—	20	20	—	—	—	—	—	2	2	20	Jubbulpore	29	E.	Ditto	Bullocks	1 pie per maund,	Sehejpur	19	W.	Ditto	Bullock	1 pie per maund per mile.	The sugar originally bought as an original investment.
	Tendukhera	—	—	—	—	870	—	870	—	—	—	—	—	906	906	1,776	Gadawara	20	S.	Ditto	Cart bullock and buffalo	Cart 1 per maund, bullocks 2 pie per maund, buffaloes 1½ pie per maund,	Deori	15	W.	Ditto	Ditto	The traders carry the property of their own.	Original investment.
	Saraikhera	—	—	—	—	1,135	—	1,135	—	—	—	—	7,041	—	7,041	8,176	Ditto	14	S.	Ditto	Bullocks and buffaloes.	0-1-6 per maund,	Udaipura	9	N.	Kachha road	Buffalos	0-1-6 per maund, per mile	Ditto.
	Mowakhera	—	—	—	—	1,903	—	1,903	—	—	—	—	4,945	—	4,945	6,807	Mirzapur	409	S. E.	Railway and kachha.	Railway waggon, and cart.	0-13-0 per maund,	Barwli	14	N.	Ditto	Pack cattle, and carts.	0-4-0 per maund for the whole distance.	Ditto.
	Patin	—	—	—	—	—	199	199	—	—	—	—	—	6,772	6,772	6,971	Rahui	9	S.	Kachha road	Carts and cattle.	0-3-6 per maund,	Harkatch	2	S.W.	Ditto	Ditto	0-3-6 per maund.	Ditto.
	Hoshangabad	—	—	—	—	6,324	—	6,324	—	—	—	—	4,470	—	4,470	10,797	Mirzapur	441	N. E.	Railway and metalled.	Railway waggon, and carts.	1-0-0 per maund,	Bhopal	43	N.	Ditto	Ditto	Ditto	Ditto.
	Sherpur	—	—	—	—	172	—	172	—	—	—	—	821	—	821	993	Semi	12	E.	Kachha	Carts	0-1-6 per maund,	Gohilgaon	2	N.	Ditto	Ditto	Ditto	Ditto.
	Harda	—	—	—	—	8,809	—	8,809	—	—	—	—	8,989	—	8,989	17,798	Mirzapur	477	N. E.	Railway	Railway waggon.	0-14-10 per maund,	Hussilla and other minor marts.	19	S.	Ditto	Cart	0-1-1 per maund.	Ditto.
	Khandwa	—	—	—	—	22,552	—	22,552	—	—	—	—	72,554	—	72,554	1,15,107	Ditto	340	S. E.	Ditto	Ditto	½ per maund	Indore	92	W.	Railway and metalled.	Railway waggon, and carts.	½ pie per maund.	Ditto.
	Total	—	—	—	—	1,19,849	570	1,20,419	—	—	—	—	1,00,696	11,503	1,12,149	2,32,601													
	Grand Total	—	28,249	1,28,608	1,20,314	2,46,221	1,41,279	28,876	8,46,520	74,324	2,00,781	4,36,320	1,37,068	1,76,382	5,57,116	13,60,236	20,46,756													

ABSTRACT.

Part II.—Sugar.

Province.	Division.	*Refined.*							*Unrefined.*							
		Jalandar Duáb.	Right bank of the Jumna.	Ganges Duáb.	Left bank of the Ganges (Rohilkhand and Eastern Oudh).	Marts below Allahabad.	Miscellaneous marts.	Total.	Jalandar Duáb.	Right bank of the Jumna.	Ganges Duáb.	Left bank of the Ganges (Rohilkhand and Eastern Oudh).	Marts below Allahabad.	Miscellaneous marts.	Total.	Grand Total.
		Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.
Panjab ...	Panjáb North ...	50,248	8,500	33,000	5,750	17,302	38,894	1,53,694	70,747	2,290	30,500	8,990	15,603	1,30,734	2,58,864	4,12,558
	Panjáb South ...	2,190	87,155	78,755	45,437	427	49,842	2,63,806	3,477	1,21,077	2,95,369	2,475	...	1,10,855	5,33,253	7,97,059
	Total ...	52,438	95,655	1,11,755	51,187	17,729	88,736	4,17,500	74,224	1,23,367	3,25,869	11,465	15,603	2,41,589	7,92,117	12,09,617
N.-W. Provinces...	N.-W. Provinces...	...	28,348	80,259	1,97,034	4,510	507	3,10,658	...	77,524	98,457	1,16,521	...	4,058	2,96,560	6,07,218
Central Provinces,	Central Provinces,	...	...	...	...	1,19,540	632	1,20,172	...	...	...	...	1,00,686	11,463	1,12,149	2,32,321
	Grand Total ...	52,438	1,24,003	1,92,014	2,48,221	1,41,779	89,875	8,48,330	74,224	2,00,891	4,24,326	1,27,986	1,16,289	2,57,110	12,00,826	20,49,156

No. V.

Comparative Return of the number of persons captured, convicted, &c., during the years 1876-77 *and* 1877-78.

Division.	Years.	Total number of smugglers captured by the Department.	Released by Department.							Sent up for trial.	Acquitted.	Convicted.	Pending when report was submitted.	Percentage of conviction or number of persons sent up for trial, less those whose cases were still undecided.
			On payment of single duty, line cases.	On payment of double duty or in default confiscation of salt.	Infirm persons, pregnant women or minors.	For possessing less than one seer of salt.	On proof of ignorance or inadvertance.	For want of proof.	Total.					
Panjab Mines ...	1876-77	34	...	8	...	1	...	...	9	25	4	21	...	84 0
	1877-78	61	...	6	...	10	...	3	19	42	5	30	7	85·71
Panjab North ...	1876-77	158	6	31	...	57	...	4	98	60	5	55	...	91·66
	1877-78	251	5	20	...	62	12	6	105	146	15	127	4	89·43
Panjab South ...	1876-77	907	12	568	1	...	23	2	606	301	38	263	...	87·37
	1877-78	1,483	...	449	...	...	120	26	595	888	52	807	29	93·95
N.-W. Provinces	1876-77	1,926	...	672	52	424	19	24	1,191	735	21	714	...	97·14
	1877-78	3,145	...	594	61	1,257	21	36	1,969	1,176	21	1,155	(a.)	98·21
Central Provinces ..	1876-77	1,307	3	799	1	(b.) 97	30	10	940	367	10	357	...	97·27
	1877-78	881	1	622	...	...	34	29	686	195	2	193	...	98·97
Internal Branch ...	1876-77	1,682	3	...	56	75	13	131	278	1,404	64	1,340	...	95 44
	1877-78	(c.) 5,097	...	...	207	6	1	671	885	4,181	187	3,765*	229	95·27
Total ...	1876-77	6,014	24	2,078	110	654	85	171	3,122	2,892	142	2,750	...	95·09
	1877-78	10,918	6	1,691	268	1,335	188	771	4,259	6,628	282	6,077	269	95 55

(a.) Ten persons flogged.

(b.) Ninety-seven for possessing less than four chittacks of salt.

(c.) Thirty-one persons pending departmental investigation.

* Result of punishment of 215 cases not known.

No. VI.

Comparative detail of persons imprisoned and fined for breach of Customs Laws, during the year 1876-77 *and* 1877-78.

Division.	Year.	*Imprisoned.*								*Number fined.*																		Average fines.
		Number imprisoned for six months.	Ditto for and above three months.	Ditto ditto 2 ditto.	Ditto ditto 1 ditto.	Ditto ditto 15 days.	Ditto ditto 10 days.	Below 10 days.	Total number who underwent imprisonment.	Number who paid fines of Rs. 250 and upwards.	Aggregate paid.	Above Rs. 100.	Aggregate paid.	Above Rs. 50 and up to Rs. 100.	Aggregate paid.	Above Rs. 30 and up to Rs. 50.	Aggregate paid.	Above Rs. 20 and up to Rs. 30.	Aggregate paid.	Above Rs. 10 and up to Rs. 25.	Aggregate paid.	Above Rs. 5 and up to Rs. 10.	Aggregate paid.	Up to Rs. 5.	Aggregate paid.	Total who paid fines.	Aggregate paid.	
Panjab Mines,	1876-77 ...	1	...	...	...	3	...	...	4	...	...	...	...	4	340	1	50	...	...	3	47	2	20	7	29	17	486	28·59
	1877-78 ...	...	...	...	...	5	...	...	5	...	...	...	...	...	...	...	...	1	25	5	100	9	90	10	16	25	231	9·24
Panjab North,	1876-77 ...	...	...	...	4	3	...	...	7	...	...	...	...	...	...	2	90	3	90	21	390	11	110	11	54	48	734	15·29
	1877-78 ...	...	...	...	2	5	...	1	8	...	...	...	...	5	261	4	160	17	410	48	568	37	215	6	17	117	1,631	13·94
Panjab South,	1876-77 ...	18	26	12	18	32	6	6	118	...	...	1	150	1	100	7	330	28	735	28	438	24	222	56	115	145	2,090	14·41
	1877-78 ...	118	108	44	120	233	67	24	714	...	...	...	...	1	100	13	600	11	280	21	370	25	245	22	99	93	1,694	18 21
N.-W. P. ...	1876-77 ...	15	21	60	91	47	28	26	283	...	...	...	...	...	...	7	340	6	160	40	684	88	835	290	770	431	2,789	6·47
	1877-78 ...	39	104	109	223	104	101	140	820	...	...	4	800	1	100	2	90	25	640	16	295	50	481	227	580	325	2,986	9·18
Central Provinces.	1876-77 ...	11	25	36	43	29	6	8	158	...	...	...	...	...	...	8	350	12	341	37	538	59	530	83	256	199	2,015	10·12
	1877-78 ...	3	2	7	4	15	20	21	72	...	...	1	150	...	...	...	...	...	...	17	294	37	327	66	221	121	992	8·11
Internal Branch N.-W. P. and Oudh.	1876-77 ...	34	100	105	224	49	21	6	539	...	...	...	...	5	360	28	1,003	76	1,751	157	1,941	218	1,396	317	986	801	7,437	9·28
	1877-78 ...	79	129	285	585	303	74	178	1,633	...	...	1	106	6	355	20	708	52	1,177	232	2,602	402	2,301	1,206	2,187	1,919	9,436	4·92
Total ...	1876-77 ...	79	172	213	380	158	61	46	1,109	...	...	1	150	10	800	53	2,163	125	3,077	286	4,038	402	3,113	764	2,210	1,641	15,551	9·47
	1877-78 ...	239	343	445	934	665	262	364	3,252	...	...	6	1,056	13	816	39	1,558	106	2,532	339	4,229	560	3,659	1,537	3,120	2,600	16,970	6·52

No. VII.

Comparative Return of the total quantity of goods confiscated, and on which double duty was levied during the years 1876-77 *and* 1877-78.

Division.	Year.	Confiscation.							Double duty.						
		Salt.			*Sugar.*			Total value of confiscation.	*Salt.*			*Sugar.*			Total of extra duty so levied.
		Cases.	Quantity.	Value.	Cases.	Quantity.	Value.		Cases.	Quantity.	Amount of extra duty so levied.	Cases.	Quantity.	Amount of extra duty so levied.	
		No.	Mds.	Rs.	No.	Mds.	Rs.	Rs.	No.	Mds.	Rs.	No.	Mds.	Rs.	Rs.
Panjab Mines ...	1876-77 ...	18	20	60	...	...	...	60	8	1	2	...	...	...	2
	1877-78 ...	33	44	120	...	...	...	120	3	7	19	...	...	...	19
Panjab North ...	1876-77 ...	82	25	121	9	21	45	166	...	...	...	137	151	137	137
	1877-78 ...	145	45	175	11	3	29	204	...	...	...	174	221	160	160
Panjab South ...	1876-77 ...	284	1,278	4,573	51	21	108	4,681	98	206	1,018	575	907	1,146	2,164
	1877-78 ...	696	1,343	5,749	44	20	117	5,866	151	1,221	6,424	399	504	480	6,904
North-Western Provinces,	1876-77 ...	911	1,357	4,362	28	25	75	4,437	345	342	2,248	541	927	834	3,082
	1877-78 ...	1,368	1,369	3,018	30	10	21	3,039	432	95	873	359	591	638	1,511
Central Provinces ...	1876-77 ...	446	285	1,502	94	29	280	1,782	51	3	15	400	207	208	223
	1877-78 ...	233	80	498	56	90	428	926	18	11	71	314	102	111	182
Total ...	1876-77 ...	1,741	2,965	10,618	182	96	508	11,126	502	552	3,283	1,653	2,192	2,325	5,608
	1877-78 ...	2,475	2,881	9,560	141	123	535	10,155	604	1,334	7,387	1,246	1,418	1,389	8,776

STATEMENT VII.

No. VIII.

Comparative Return of Cases reported to Revenue Commissioners or otherwise disposed of during the years 1876-77 *and* 1877-78.

1.			2.	3.	4.	5.	6.	7.	8.	9.	10.	11.	12.	13.	14.	15.	16.	17.	18.	19.
			Description and quantity of goods seized.		*Grounds of seizure and detail of cases.*				*Cases ordered by Collector or Commissioner of Customs.*				*Reported to Revenue Commissioner.*				*Order of Collectors.*			
			Salt.	Sugar.	Without rawannas.	In excess of rawannas.	Difference between goods and specification of rawannahs and goods taken to closed posts, &c.	Total number of cases of seizures.	For release.	For confiscation.	For double duty.	Total number disposed of by Collector or Commissioner of Customs.	For release.	For confiscation.	For double duty.	Total number of cases reported to Revenue Commissioner.	Confirmed.	Modified.	Reversed.	Total number of cases decided by Revenue Commissioner.
Mines.	Panjab	1876-77	20	...	26	...	...	26	...	...	14	14	...	12	...	12	12	...	...	12
		1877-78	50	...	36	...	...	36	9	...	12	21	...	12	3	15	13	2	...	15
Line.	Panjab North	1876-77	25	172	124	104	...	228	13	42	23	78	...	37	113	150	149	...	1	150
		1877-78	45	224	184	150	1	335	61	...	20	81	...	97	154	251	244	...	...	244
	Panjab South	1876-77	1,464	928	823	181	6	1,010	2	...	541	543	...	261	206	467	465	2	...	467
		1877-78	2,565	525	1,137	152	1	1,290	...	...	557	557	...	582	151	733	733	...	...	733
	N.-W. Provinces	1876-77	1,700	952	1,404	421	...	1,825	...	409	471	880	...	530	415	945	945	...	...	945
		1877-78	1,469	601	1,926	265	...	2,191	...	610	755	1,365	...	605	219	824	824	...	...	824
	Central Provinces	1876-77	287	272	855	151	...	1,006	3	85	481	569	...	248	181	429	425	1	...	426
		1877-78	91	195	483	139	...	622	...	...	397	397	...	98	127	225	224	1	...	225
	Total	1876-77	3,516	2,324	3,232	857	6	4,095	18	536	1,530	2,084	...	1,088	915	2,003	1,996	3	1	2,000
		1877-78	4,220	1,545	3,766	706	2	4,474	70	610	1,741	2,421	...	1,394	654	2,048	2,038	3	...	2,041

No. IX.

Comparative Return showing the quantity of goods seized as Head-loads and the number of Head-loads Salt smugglers apprehended during the year 1876-77 *and* 1877-78.

Division.		Salt.				Sugar.				Number of Head-loads Salt smugglers seized.		Remarks.
		1876-77.		1877-78.		1876-77.		1877-78.				
		Number of head-loads.	Number of maunds.	Number of head-loads.	Number of maunds.	Number of head-loads.	Number of maunds.	Number of head-loads.	Number of maunds.	1876-77.	1877-78.	
Mines ...	Panjab	41	20	31	15	...	...	...	...	34	50	
Line ...	Panjab North	115	24	121	39	16	4	21	5	105	179	
	Panjab South	962	586	1,989	988	409	57	382	48	294	918	
	North-Western Provinces ...	1,897	806	2,874	610	176	17	131	13	1,301	2,451	
	Central Provinces ...	555	230	129	32	200	25	136	15	243	103	
	Grand Total ...	3,570	1,666	5,144	1,684	801	103	670	81	1,977	3,701	

STATEMENT IX.

No. X.

Statement showing the Quantity of Salt sold at each of the Mandi Mines during the official years 1876-77 *and* 1877-78.

Year.	Name of mines.	Amount sold for consumption in British Territory.					Amount sold for consumption in Native States.							Total amount of salt sold.
		Kángra.	Kulu.	Simla.	Hoshiárpur.	Total.	Mandi.	Suket.	Chamba.	Bilaspur.	Rámpur Bishapur.	Other Native States.	Total.	
		Mds. s.	Mds. s.	Mds. s.	Mds. s.	Mds. s.	Mds. s.	Mds. s.	Mds. s.	Mds. s.	Mds. s.	Mds. s.	Mds. s.	Mds. s.
1876-77	Goma ...	42,161 0	1,872 16	...	51 16	44,084 32	10,600 16	16 16	179 24	9 0	0 32	...	10,806 8	54,891 0
	Drang ...	24,074 24	14,615 16	5,504 32	74 32	44,269 24	14,761 8	7,236 0	75 8	8,987 0	2,390 16	...	33,449 32	77,719 16
	Total ...	66,235 24	16,487 32	5,504 32	126 8	88,354 16	25,361 24	7,252 16	254 32	8,996 0	2,391 8	...	44,256 0	1,32,610 16
1877-78	Goma ...	51,976 32	831 24	0 32	105 24	52,914 32	11,388 0	...	1,188 16	...	...	...	12,576 16	65,491 8
	Drang ...	24,787 0	15,197 24	6,391 16	82 16	46,458 16	15,726 16	6,845 32	29 8	8,299 0	1,848 0	...	32,748 16	79,206 32
	Total ...	76,763 32	16,029 8	6,392 8	188 0	99,373 8	27,114 16	6,845 32	1,217 24	8,299 0	1,848 0	...	45,324 32	1,44,698 0

REPORT

ON

THE ADMINISTRATION

OF THE

Inland Customs Department,

FOR THE

OFFICIAL YEAR

1878-79,

WITH

APPENDICES.

ALLAHABAD:

NORTH-WESTERN PROVINCES AND OUDH GOVERNMENT PRESS.

1879.

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REPORT
ON
THE ADMINISTRATION
OF THE
INLAND CUSTOMS DEPARTMENT
FOR THE
OFFICIAL YEAR 1878-79.

INTRODUCTION.

STRENGTH AND REALIZATIONS OF THE DEPARTMENT.

THE following statement shows the strength of the Inland Customs Department, the number of miles of customs line, the amount of salt on which duty was levied, and the gross realizations for the year 1878-79 as compared with the previous year :—

Year.	Number of officers.	Number of men.	Miles of line.	Number of maunds of salt taxed.	Gross realizations.
					Rs.
1877-78 ...	250	9,706	1,572	(a) 50,53,157	(a) 1,48,15,012
1878-79 ...	173	4,216	325	59,79,802	1,54,35,016
Difference ...	−77	−5,490	−1,247	+9,26,645	+6,20,004

Appendix No. 1 gives the details for each division.

Reductions of establishment effected during the year.

During the year 1878-79, owing to the abolition of the sugar duties, and, subsequently, to the abolition of the customs line from Leia in the Mooltan Division to Khandwa in the Central Provinces, I have been able to effect a reduction of 77 officers and 5,490 men, and this after providing for the new establishments at all the newly-leased salt sources in Rajputana.

The following is a detail of the reductions in each class of officers and men :—

Collector	1	
Patrols	19	
Assistant patrols	30	
Sub-assistant patrols	27	
	77	officers.
Kotegushts	77	
Jamadars	358	
Peons	4,902	
Clerks	100	
Servants	36	
Medical establishment	17	
	5,490	men.

(a) Exclusive of Bombay salt paying mileage duty, levy of which was abolished on 1st January, 1878.

The whole of these reductions taken together represent a saving in charges of Rs. 6,08,172.

Gross realizations of last year exceeded.

The gross realizations exceed those of the previous year by Rs. 6,20,004. By far the greater portion of this increase arises from the duty levied on salt which has hitherto not been subject to British excise.

The quantity of salt taxed, however, is far larger than can be accounted for in the same way—certainly not half the increase shown at foot of column 5 was newly taxed-salt. The reduction in duty on the 1st August will account for the difference in result when comparing the gross realizations and the number of maunds taxed.

Gross receipts and charges for the past four years.

2. In appendix II will be found a detail of the receipts and charges of 1878-79 as compared with those of the past four years, of which the following is an abstract :—

Year.	Gross Receipts.				Charges.				Net receipts.	Percentage of charges on receipts.
	Salt.		Fees, cesses, fines, &c.	Total.	Establishments.	Excavation and manufacture.	Contingent and miscellaneous.	Total.		
	Duty.	Sale price.								
1	2	3	4	5	6	7	8	9	10	11
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1875-76	1,31,42,366	10,91,311	98,895	1,43,32,572	15,53,255	90,147	9,48,081	25,91,483	1,17,41,089	18·08
1876-77	1,35,37,649	10,40,133	1,18,748	1,46,96,530	14,97,495	88,275	9,35,792	25,21,502	1,21,75,028	17·16
1877-78	1,31,17,630	15,20,136	1,77,246	1,48,15,012	14,31,761	1,77,778	11,99,289	28,08,828 (a)	1,20,06,184	18·96
1878-79	1,37,97,564	14,55,798	1,81,654	1,54,35,016	11,76,647	1,65,742	18,69,010	32,11,399	1,22,23,617	20·8

Under the head of "sale price" are included the following items :—

(1) The charge of one anna per maund levied from purchasers of salt at the mines as cost price in addition to duty. This amounted in 1878-79 to Rs. 90,280.

(2) The receipts from the sale of salt at the Rajputana salt sources, amounting to Rs. 12,76,060.

(3) The receipts from the Kohat mines, amounting to Rs. 89,458.

Receipts on account of salt duty and charges incurred in collecting them.

3. Excluding the receipts detailed under the three heads above mentioned, which are separate from duty, and the charges for excavation and works at the Mayo mines, as well as the expenditure at the Rajputana salt sources, we find the following were the receipts on account of salt duty and miscellaneous items connected therewith and the charges incurred in collecting these receipts.

NOTE.—Column 2.—Exclusive of mileage duties, Kohat mines collections, and sugar collections.
Column 3.—*Plus* Kohat mines collections and minus license fees and hakimi cess.
Column 4.—*Plus* license fees and hakimi cess.
Column 6.—*Minus* fixed travelling allowances added to contingencies in column 8.
(a)—Difference of Rs. 737 compared with preliminary annual report, due to subsequent audit adjustment.

Year.	Salt duties and miscellaneous receipts. (a)	Charges incurred in realizing duties.	Percentage of charges on receipts.
	Rs.	Rs.	
1875-76 ...	1,32,33,933	16,90,703	12 78
1876-77 ...	1,36,36,476	16,30,633	11·96
1877-78 ...	1,32,60,224	15,59,744	11·76
1878-79 ...	1,39,78,295	11,63,645	8·32

4. The following statement shows the loss of revenue ensuing from the reduction of the rate of Inland Customs duty :— Loss from reduction of the rate of duty.

	Salt paid duty at Rs. 2-12 per maund		*Salt paid duty at Rs. 2-8 per maund.*		*Total collections.*		Duty at Rs. 3 per maund.	Loss.
	Quantity.	Duty	Quantity.	Duty.	Quantity.	Duty.		
	Mds.	Rs.	Mds.	Rs.	Mds.	Rs.	Rs.	Rs.
Panjab Mines Division,	4,28,906	11,79,492	10,15,573	25,38,933	14,44,479	37,18,425	43,33,437	6,15,012
Panjab south ..	5,17,037	14,21,852	9,08,250	22,70,625	14,25,287	36,92,477	42,75,861	5,83,384
North-Western Provinces.	5,18,669	11,26,340	10,03,221	26,58,052	15,81,890	40,84,392	47,45,670	6,61,278
Central Provinces ...	51	140	2,787	6,967	2,838	7,107	8,514	1,407
Internal branch ...	15,043	41,368	19,762	49,405	34,805	90,773	1,04,415	13,642
Salt sources.								
Sámbhar ...	...	...	5,46,215	13,65,538	5,46,215	13,65,538	16,38,645	2,73,107
Didwana ...	...	...	1,89,040	4,72,600	1,89,040	4,72,600	5,67,120	94,520
Pachbadra ...	..	...	1,12,699	(b)2,81,747	1,12,699	(b)2,81,747	3,38,097	56,350
Phaloudi ...	..	...	1,169	2,922	1,169	2,922	3,507	585
Ajmere ...	..	...	26,718	66,795	26,718	66,795	80,154	13,359
Total ..	14,79,706	40,69,192	38,85,434	97,13,584	53,65,140	1,37,82,776	1,60,95,420	(c)23,12,644

Yet, notwithstanding the Government has reduced the duty on salt by 23 lakhs of rupees, and that a large portion of the revenue formerly credited in this department is now credited in the Bombay accounts, our total revenue is considerably in excess of former years.

5. The gross realizations of the department divided amongst its different branches and also among the different Governments are given in the following tables :— Gross realizations

By Branches.

	1875-76.	1876-77.	1877-78.	1878-79.
	Rs.	Rs.	Rs.	Rs.
Kohat	86,362	88,629	80,894	89,453
Panjab Mines	36,91,705	39,19 997	42,59,724	38,10,271
Wire-rope Tramway	...	19,275	21,689	11
Mandi	55,137	55,222	62,108	48,192
Line	94,17,908	95.95 949	88,59,780	78,23,778
Internal branch	1,51,270	1,40,915	1,27,530	1,15,050
Sambhar	9,30,190	8,76,543	14,03,287	25,64,719
Salt sources (*newly acquired*) ...	...	...	...	9,83,531
Total ...	1,43,32,572	1,46,96,530	1,48,15,012	1,54,35,016

(a) Differing from last year's report in consequence of exclusion of sugar duties.
(b) Exclusive of 6,000 maunds paid duty at Re. 1-4 per maund.
(c) Loss on duty collected at Rajputana salt sources erroneously was in preliminary annual report.

By Governments.

Year.	Panjab.			North-Western Provinces.			Central Provinces.	Government of India.		Total.
	Mines (Kohat, Panjab Mines, and Mandi).	Line.	Total.	Line	Internal branch.	Total.	Line.	Sambhar.	Other salt sources.	
	Rs.	Rs.	Rs.	Rs	Rs.	Rs	Rs.	Rs.	Rs.	Rs.
1875-76 ...	38,33,204	40,77,446	79,10,650	51,51,051	1,51,270	53,02,321	1,89,411	9,30,190	...	1,43,32,572
1876-77 ...	40,83,123	42,15,928	82,99,051	52,55,488	1,40,915	53,96,403	1,24,533	8,76,543	...	1,46,96,530
1877-78 ...	44,24,415	41,79,283	86,03,698	46,69,119	1,27,530	47,96,649	11,378	14,03,287	...	1,48,15,012
1878-79 ...	39,47,932	37,55,231	77,03,163	40,60,861	1,15,056	41,75,917	7,686	25,64,719	9,83,531	1,54,35,016

Charges.

6. The charges similarly distributed are shown in the following tables :—

By Branches.

	1875-76.	1876-77.	1877-78.	1878-79.
	Rs.	Rs.	Rs.	Rs.
Central Office	79,139	82,747	82,719	88,685
Kohat	28,961	27,074	28,011	26,906
Panjab Mines and Indus Line ...	3,58,322	3,45,930	3,53,890	2,86,702
Wire-rope Tramway	38,292	32,522	94,266	16,540
Mandi	5,571	5,757	6,573	6,873
Line	10,39,503	9,88,234	9,17,078	5,86 205
Internal branch	2,44,345	2,35,791	2,28,675	2,20,770
Sambhar	7,97,350	8,03,447	10,97,616	15,78,805
Other salt sources	...	...	...	3,99,913
Total ...	25,91,483	25,21,502	28,08,828	32,11,399

By Governments.

Year.	Panjab.			North-Western Provinces.			Central Provinces.	Government of India.				Grand total.
	Mines (Kohat, Panjab Mines, and Mandi).	Line.	Total.	Line.	Internal branch.	Total.	Line.	Salt sources.	Sambhar.	Central office.	Total.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1875-76..	4,31,146	3,31,102	7,62,248	3,99,124	2,44,345	6,43,469	3,09,277	..	7,97,350	79,139	8,76,489	25,91,483
1876-77..	4,11,283	3,30,826	7,42,109	3,82,278	2,35,791	6,18,069	2,75,130	..	8,03,447	82,747	8,86,194	25,21,502
1877-78..	4,82,740	3,08,265	7,91,005	3,59,933	2,28,675	5,88,608	2,48,880	..	10,97,616	82,719	11,80,335	28,08,828
1878-79...	3,37,021	2,15,672	5,52,693	2,51,663	2,20,770	4,72,433	1,18,870	3,99,913	15,78,805	88,685	20,67,403	32,11,399

Net revenue.

7. The net revenue obtained by deducting charges from receipts was as follows :—

By Branches.

	1875-76.	1876-77.	1877-78.	1878-79.
	Rs.	Rs.	Rs.	Rs.
Kohat ...	57,401	61,555	52,883	62.552
Panjab Mines ...	32,95,091	35,60,820	38,33,257	35,07,040
Mandi ...	49,566	49,465	55,535	41,319
Line ...	83,78,405	86,07,715	79,42,702	72,37,573
Internal branch ...	—93,075	—94,876	—1,01,145	—105,714
Sambhar ...	1,32,840	73,096	3,05,671	9,85,914
Other salt sources ...	...	...	...	5,83,618
Total ...	1,18,20,228	122,57,775	1,20,88,903	1,23,12,302
Deduct Central Office charges ...	79,139	82,747	82,719	88,685
Total net revenue ...	1,17,41,089	1,21,75,028	1,20,06,184	122,23,617

By Government.

Year.	Panjab			North-Western Provinces.			Central Provinces	Government of India				Grand total net receipts
	Mines (Kohat, Panjab Mines, and Mandi)	Line.	Total.	Line	Internal branch.	Total.	Line.	Sambhar	Other salt sources	Central office	Total.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1875-76	34,02,058	37,46,344	71,48,402	47,51,927	—93,075	46,58,852	—1,10,866	1,32,949	...	—79,139	53,701	1,17,41,089
1876-77	36,7 ,440	38,85,102	75,56,942	48,73,210	—94,876	47,78,334	—1,50,597	73,096	...	—82,747	- 9,651	1,21,75,028
1877-78	39,41,075	38,71,018	78,12,094	48,09,186	—1,01,145	42,08,041	—2,37,502	3,05,671	...	—82,719	2,22,952	1,20,06,184
1878-79	36,10,911	35,39,559	71,50,47[illegible]	38,09,198	—1,05,714	37,03,484	—1,11,184	9,85,914	5,85,618	—89,685	14,80,847	1,22,23,617

THE FOUR GREAT BRANCHES OF THE DEPARTMENT.

8. I shall now proceed to examine each branch of the Department and give such further figures and explanations as will thoroughly elucidate the abstract tables of receipts and disbursements The Department during the past year was practically divided into four great branches—the Mines, the Line, Internal Branch, and the Rajputana salt sources.

PANJAB MINES DIVISION.

9. The gross receipts and charges and the net receipts of the Panjab Mines Division for the year under review were as follows:—

Gross receipts and charges.

Year.	Gross receipts.	Total charges.	Net receipts.
	Rs.	Rs.	Rs.
1875-76	36,91,705	3,96 614	32 95.091
1876-77	39,39,272	3 78.452	35,60,820
1877-78	42,81,413	4.48,156	38,33,257
1878-79	38,10,282	3,03,242	35,07,040

Details of receipts.

Year.	*Names of Mines.*				Total.	Miscellaneous	Grand total.
	Mayo.	Nurpur.	Warcha.	Kalabagh.			
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1875-76 ...	32,26,895	9,060	2,29,092	1,50 797	36,75.844	75,861	36 91,705
1876-77 ...	33,89,933	9,672	3,00.523	1,39.449	38,39 577	99.695	39,39,272
1877-78 ...	36,75,672	9,475	3.34,266	1,49,833	41.69.246	1,12,167	42,81 413
1878-79 ...	32,31,738	9,770	3,20,800	1 56,117	37,18,425	91,857	38,10,282

Deliveries of salt.

The quantity of salt delivered in the last two years were as follows :—

Year.	Mayo.	Nurpur.	Warcha.	Kalabagh.	Total
	Mds.	Mds.	Mds.	Mds.	Mds.
1877-78	11.86,831	3,156	1 13.967	49,985	13,53,939
1878-79	13,04,392	3,708	1,20,133	57,612	14,85,845

THE FOUR GREAT BRANCHES OF THE DEPARTMENT.

PANJAB MINES DIVISION.

Satisfactory increase in sales.

The considerable increase in the sales during the year under review is particularly satisfactory, as the trade laboured under serious disadvantages in the matter of conveyance during a great portion of the year, partly owing to railway communication having been interrupted for a time, and partly owing to the general impressment of carriage for military purposes, consequent on the war in Afghanistan.

The sales during the past year have been larger than in any former year with the exception of the year 1869-70, and the steadiness of the annual increase justifies us in assuming that the facility of communication by railway and the reduction of duty by reducing the price of salt are contributing to increase the consumption.

Quantity carried by the Northern State Railway.

Of the total amount delivered from the mines, a little more than half found its way on to the Northern State Railway, 6,99,398 maunds being loaded at Jhelum and 50,463 maunds at Gujrat. This increase to the business of the Northern State Railway may be gauged by the following figures :—

The entire quantity carried in—

		Mds.
1876-77	was	56,148
1877-78	„	4,95,191
1878-79	„	7,51,579

The following are the chief stations to which the salt was consigned:—

	Mds.
Wazirabad	42,823
Lahore	97,986
Umritsar	1,10,437
Jalandhar	79,443
Phugwara	33,234
Loodianah	88,931
Kunnah	43,293
Umbala	68,563

smaller quantities finding their way as far down the East Indian Railway as Gházipur.

The branch railway from Lala Musa to the mines is now in progress.

The branch railway from Lala Musa to the mines is now in progress, and I apprehend will soon be completed. When it is open, I anticipate nearly the whole of the deliveries at the mines will use railway carriage.

Miscellaneous receipts.

The miscellaneous receipts are below those of last year owing to the absence of any wire-tramway receipts. Sale price receipts are of course larger than in the previous year, and they constitute nearly the whole of our miscellaneous receipts.

Further progress in the three elongation drifts that were commenced in the preceding year.

The three elongation drifts which were in progress at the close of the preceding year were continued during the past year, and the elongation of the tramway low-level tunnel was commenced.

The three drifts are (1) the 1,000-feet drift eastwards through the Bagi mine; (2) Nabbu's drift northward along No. 20

THE FOUR GREAT BRANCHES OF THE DEPARTMENT.

PANJAB MINES DIVISION.

chamber, and (3) two drifts from the tramway tunnel along No. 14 chamber southwards towards Pharwalla.

The first was driven 48 feet through pure salt in an upward direction, in order to expose the salt at a higher level, and thus render the working downwards both safe and economical.

The second drift was advanced 109 feet, and after piercing marl 60 feet thick entered salt of the purest quality. This is quite a new seam, hitherto unknown in any other part of the mines, and adds considerably to our sources of supply.

The third drift was advanced 156 feet through marl and salt alternately, there being two seams of salt, one 24·3 feet and the other 107 feet; in the latter a few streaks of marl occur, but do not materially affect the quality of the salt.

The tramway tunnel was advanced eastwards 112 feet, of which 25 feet was marl and 87 feet pure salt.

Five hundred and sixty-five running feet of minor works were excavated during the year with the object of connecting the different working with the loading stations, to provide passages from one chamber to another and for ventilation and drainage, and also to explore the new seam.

Completion of the supplementary tramway in the 1,000-feet drift.

The supplementary tramway in the 1,000-feet drift, which was commenced in 1877-78, was completed during the past year, but has not yet been put to any practical use; the gradient being very steep, 1 in 2, great difficulty is experienced in sending full wagons down it, and owing to the precautions that have to be taken there is too great an expenditure of time. I trust, however, the difficulty will be overcome shortly.

No accident of any kind worth mentioning occurred in the mines during the year under report.

From the 1st of July a reduction of 4 annas 2 pie per 100 maunds was effected in the rate of carriage from the interior of the mines to the depôt. This relieved the department of the charge hitherto borne by it on account of carriage of salt without any additional cost to the trade. The saving effected under this head amounted to Rs. 2,595.

Details of excavation at the Mayo mines.

10. The following tables show details of the excavation of salt at the Mayo mines during the past four years :—

Year.	Balance in store at commencement.	Excavation during the year.	Total of columns 2 and 3.	Sold during the year.	Balance in store at close.
	Mds.	Mds.	Mds.	Mds.	Mds.
1875-76 ...	82,979	10,97,668	11,80,647	10,93,452	87,195
1876-77 ...	87,195	12,03,052	12,90,247	11,43,923	1,46,324
1877-78 ...	1,4[illegible],324	11,17,817	12,64,141	11,86,831	77,310
1878-79 ...	77,310	14,04,087	14,81,397	13,04,392	1,77,005

Year.	Quantity excavated.			Cost of excavation.	Cost of carriage.	Total cost.	Rate per maund.
	Kalti.	Par.	Total.				
	Mds.	Mds.	Mds.	Rs.	Rs.	Rs.	Rs a. p.
1875-76 ...	2,20,600	8,77 068	10,97,668	33,717	4,288	43.005	3 14 8
1876-77 ...	2,30,320	9,72,732	12,03,052	42,566	3 133	45,699	3 12 9
1877-78 ...	3,13.784	8,04.033	11,17,817	38,117	2,911	41,028	3 10 . 8
1878-79 ...	4,43,462	9,60,625	14,04,087	49,518	1,062	50,580	3 9 7
Total ...	12,08,166	36,14,458	48,22,624	1,68,518	11,394	1,80,312	3 11 9

It will be observed that a much larger quantity was excavated at a lower cost than in any of the previous years.

All these works and improvements have been carried out under the immediate personal superintendence of Mr. Bolster, who has proved himself in every way perfectly competent to conduct mining operations.

Detail of charges.

11. The following is a detail of the charges incurred in the Mines Division :—

Year.	Fixed.	Excavation.	Special works at Mayo mine.	Wire-rope tramway.	Other contingencies.	Total.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1875-76 ...	2,59,509	56,100	9,769	38,292	32,944	3,96,614
1876-77 ...	2,59,293	51,896	3,004	32,522	31,737	3,78,452
1877-78 ...	2,63,039	47,837	9 365	94,266	33,599	4,48.156
1878-79 ...	2,06,828	45,139	7,357	16,540	27,378	3,03,242

The decrease in fixed charges is owing to the reductions I have effected in the staff of the Indus Valley Line, this portion of the customs barrier having been amalgamated with the Panjab Mines Division. The above details of charges include the charges appertaining to it. Under all other heads there has been a saving in expenditure, and the percentage of gross charges on receipts for the year under report is 5·23 as against 6 58 in 1877-78.

Kohat receipts and charges.

12. The receipts and charges on account of the trans-Indus or Kohat mines were as follows :—

Year.	Receipts.		Charges.			Net revenue.
	Quantity of salt sold	Collections.	Establishment and contingencies.	Percentage to Maliks, &c.	Total.	
	Mds.	Rs.	Rs.	Rs.	Rs.	Rs.
1875-76 ...	5,31,838	86,362	17,453	11,508	28,961	57,401
1876-77 ...	5,38 356	88,629	16,975	10,099	27,074	61,555
1877-78 ...	4,89,220	80,894	17,313	10,698	28,011	52,883
1878-79 ...	5,31,555	89,458	17,285	9,621	26,906	62,552

THE FOUR GREAT BRANCHES OF THE DEPARTMENT.

LINE.

Notwithstanding the Afghanistan campaign, it will be observed that the past has been a very successful year at these mines.

The abolition of the Inland Customs Line

13. The Inland Customs Line was finally abolished at the close of the year under report, with the exception of the Indus Valley Line now amalgamated with the Panjab Mines Division. The effect of the amalgamation and consequent reduction in the strength of the Indus Valley Line is shown below:—

Year.	No of officers.	No. of men.	Miles of line.	Charges.
	Rs.	Rs.	Rs.	Rs.
1877-78	28	1,120	567	1,66,322
1878-79	12	499	325	1,02,348

What little hedge existed on the Indus line has been abandoned during the past year, the men being posted along the Indus river bank, from which position, I am of opinion, any attempt at smuggling can be more effectively prevented.

and consequent changes.

The changes which have taken place owing to the abolition of the customs barrier and the assumption of the Rajputana salt sources are as follows:—

As I have above said, the Indus valley line has been amalgamated with the Panjab Mines Division and the Multan Division abolished. The Delhi collectorate now is confined to the administration of the Sultanpur and Noh Surs; the Agra and Saugor collectorates have been abolished, and the following new establishments formed, *viz.*, Pachbadra, Didwana, and Phaloudi, Kochor-Rewasa, and the Luni tract, in addition to Sambhar in Rajputana.

But in reporting upon the past year, during which the Customs Line was still maintained, it is necessary to treat the old divisions as if they still existed.

Salt revenue of the Panjab South and North-Western Provinces divisions.

14. The following table shows the salt revenue of the Panjab South and North-Western Provinces divisions for the last four years:—

Division.	1875-76.	1876-77.	1877-78.	1878-79.
	Rs.	Rs.	Rs.	Rs.
Panjab South ...	40,26,729	41,58,454	41,09,599	36,82,202
North-Western Provinces,	51,49,904	52,54,543	46,66,462	40,54,460
Total ...	91.76,633	94,12,997	87,76,061	77,36,662

The apparent decrease in the revenue is only nominal. Since the 1st of October, the duty on Sambhar and Didwana

Nominal and actual crossings of those two divisions.

salt has been levied at the sources, and consequently credited in the accounts of those divisions. This will be observed from the statement of the nominal and actual crossings in the two divisions.

Division.	1878-79.		*Average of four years ending* 1877-78.	
	Nominal.	Actual.	Nominal.	Actual.
	Mds.	Mds.	Mds.	Mds.
Panjab South ...	14,25,287	16,36,745	13,78,315	12,87,212
North-Western Provinces ...	15,81,891	13,69,270	16,06,414	16,96,707
Total ...	30,07,178	30,06,015	29,84,729	29,83,919

Here it will be remarked that the amount of salt which crossed the divisions was larger than the average of the previous four years.

PANJAB SOUTH DIVISION.

Gross receipts and charges.

15. The gross receipts and charges of the Panjab South Division were as follows:—

Year.	Gross receipts.	Total charges.	Net receipts.
	Rs.	Rs.	Rs.
1875-76 ...	40,77,446	3,31,102	37,46,344
1876-77 ...	42,15,928	3,30,826	38,85,102
1877-78 ...	41,79,283	3,08,265	38,71,018
1878-79 ...	37,55,231	2,15,672	35,39,559

The charges show a great diminution owing to reduction in the force on the abandonment of the sugar duties in the beginning of the year under report.

Imports of each description of salt.

16. The imports of each description of salt are given in the following table:—

Year.	Black.	Balambha.	Sambhar.	Didwana.	Sultanpuri.	Salambha.	Miscellaneous.	Total.
	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.
1875-76 ...	5,475	...	1,95,607	2,91,045	6,29,386	73,318	1,785	11,96,616
1876-77 ...	7,795	...	1,63,962	2,39,458	7,39,077	1,42,991	2,642	12,95,925
1877-78 ...	3,221	2	2,38,370	1,43,706	8,74,296	1,01,161	1,273	13,62,029
1878-79 ...	6,224	...	3,62,434	1,71,026	8,50,941	2,60,908	4,918	1,656,451

Continued briskness in the trade of Sultanpur and Nuh salts accounted for.

The trade in both Sultanpur and Nuh salts, the produce of this division, has again been exceedingly brisk, and the whole stock of the Sultanpur source has again been disposed of within the year. The supply of Sultanpur salt being insufficient for the eastern markets, recourse was had to the Nuh source, and large quantities of the old stocks have been moved off. This briskness

THE FOUR GREAT BRANCHES OF THE DEPARTMENT.

LINE.

in the market has arisen solely in consequence of the high price of Liverpool salt in Calcutta during the year, showing an average of Rs. 80 per 100 maunds in bond, as against Rs. 40 in the previous year. The manufacturers of Sultanpur and Nuh, however, do not anticipate any reduction in the price of Liverpool salt, and have been increasing their works very largely. I fear, however, as soon as the general trade of the port of Calcutta revives and ships come in, we shall find the price of salt in Calcutta fall very rapidly, and the article will soon regain its position in the eastern markets of the North-Western Provinces.

The increase in the quantity of Didwana salt taxed is almost entirely the result of the new treaties with the Native States, whereby all stocks held above the customs line after 1st of October become liable to British duty.

17. The following table gives the statistics of stocks, manufacture, and sales of the Sultanpur salt works for the past four years :— Manufacture and sales at the Sultanpur

Year.	Stock at commencement of year.	Manufactured during the year.	Sold during the year.	Stock in hand at close of the year.
	Mds.	Mds.	Mds.	Mds.
1875-76	95,697	6,38,844	6,19,645	1,14,896
1876-77	1,14,896	6,35,344	7,31,627	18,613
1877-78	18,613	9,24,482	8,61,101	81,994
1878-79	81,994	7,63,610	8,33,240	12,364

The result of the sale of all the stocks in hand has been that 54 new factories have been started, comprising 744 pans with 57 wells.

18. The following table shows to what extent the Nuh manufactures have been able to dispose of their old stocks, a result which appeared almost hopeless three years ago :— and Nuh salt works.

Year.	Stock at commencement of year.	Manufactured during the year.	Sold during the year.	Stock in hand at close of year.
	Mds.	Mds.	Mds.	Mds.
1875-76	5,33,523	1,07,431	1,25,958	5,14,996
1876-77	5,14,996	83,606	1,44,832	4,53,770
1877-78	4,53,770	2,01,473	1,02,954	4,60,934
1878-79	4,60,934	2,02,247	2,56,258	3,87,619

19. The following table gives the gross receipts and charges of the North-Western Provinces Division for the past four years :— NORTH-WESTERN PROVINCES DIVISION. Gross receipts and charges.

Year.	Gross receipts.	Total charges.	Net receipts.
	Rs.	Rs.	Rs.
1875-76	51,51,051	3,99,124	47,51,927
1876-77	52,55,488	3,82,278	48,73,210
1877-78	46,69,119	3,59,933	43,09,186
1878-79	40,60,861	2,51,663	38,09,198

The receipts show an apparent decrease, but this arises from the duty having been collected and credited at Sambhar for the latter half of the year under review. The decrease in the charges is real, owing to reductions consequent on the abolition of the sugar duties.

Imports of each description of salt.

20. Subjoined are details of the imports of salt across the North-Western Provinces Division of the Inland Customs Line for the past four years :—

Year.	Didwana.	Sambhar.	Balambha.	Salambha.	Kansia.	Black salt.	Other salts.	Total.
	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.
1875-76 ...	...	5,98,278	12,27,713	51,255	8,007	177	51	18,85,481
1876-77 ...	...	8,32,658	9,85,487	648	11,417	877	156	18,31,243
1877-78 ...	...	13,34,063	2,84,071	..	1,774	450	89	16,20,447
1878-79 ...	7,423	17,62,310	27,434	...	...	...	103	17,97,270

The imports of Sambhar now equal the former imports of both Bhartpur and Sambhar.

Rail-borne and road salt trade of these two divisions.

21. I will now proceed to compare the rail-borne and road traffic of the two divisions, Panjab South, and North-Western Provinces. The imports were, in 1876-77, 31,27,169 maunds; they are now, it will be observed, considerably in excess of that amount :—

Year.	By road.	By rail.	Total.
	Mds.	Mds.	Mds.
1877-78	4,35,959	25,46,517	29,82,476
1878-79	4,13,751	30,39,970	34,53,721
Difference	- 22,208	+4,93,453	+4,71,245

Were it not that the Nuh works are off the line of railway, there would be hardly any salt not carried by rail ; as it is, the produce of the Nuh source eventually finds its way on to the railway.

Destination of the different salts ascertained from railway returns.

Sultanpur salts.

22. From the railway returns I have ascertained that Rohilkhand took about the same quantity of Sultanpur salt that it did in the previous year. It was consigned as follows :—

	1877-78.	1878-79.
	Mds.	Mds.
Chandausi	26,685	18,862
Moradabad	19,494	8,816
Bareilly	1,05,751	1,07,020
Sháhjahánpur	1,86,970	1,90,978
Other stations on the Oudh and Rohilkhand Railway ...	28,860	44,580

Delhi and the Upper Doab received—

	1877-78.	1878-79.
	Mds.	Mds.
Delhi	2,26,065	2,34,727
Ghâziabad	21,234	19,959
Khurja	8,572	8,121
Saháranpur	11,703	7,011
Other stations of the Sindh, Panjab, and Delhi Railway,	18,300	2,087

Including the greater portion of the quantity booked to Delhi, I find that 2,66,537 maunds were forwarded from Moradnagar to Cawnpore by Ganges Canal, and the balance of the salt was consigned to—

	1877-78.	1878-79.
	Mds.	Mds.
Cawnpore	52,267	96,741
Allahabad	27,278	50,011
Other stations on the East Indian Railway ...	1-,408	39,041

Sambhar salt was consigned through to the following destinations :— Sambhar salt.

	1877-78.	1878-79.
	Mds.	Mds.
Agra	4,28,915	4,61,801
Delhi	1,37,533	2,52,501
Cawnpore	3,67,468	5,33,188
Other stations on the East Indian Railway ...	3,18,140	3,80,517
Stations on the Oudh and Rohilkhand Railway ...	3,04,593	3,46,448
Stations on the Sindh, Panjab, and Delhi Railway ...	80,584	1,76,812
Local, *i e.*, to places above the Customs line ...	2,22,978	3,08,835

The produce of the Bhartpur works was consigned direct as follows :— Balambha salt.

	1877-78.	1878-79.
	Mds.	Mds.
Agra	1,52 230	7,253
Cawnpore	77 702	17,656
Mirzapore	3,593	257
Baxar	766	...
Other stations on the East Indian Railway	12,312	1,302
Other stations, Oudh and Rohilkhand Railway	8,907	772
Other stations	1,531	754

The following are figures showing the distribution of salt from the three great centres—Delhi, Agra, and Cawnpore—during the year under review :— Distribution of salt from the three great centres.

DELHI.

	1877-78.	1878-79.
	Mds.	Mds.
Sindh Panjab and Delhi Railway ... Meerut	25,924	15,608
Khatauli	5,806	3,055
Muzaffarnagar ...	7,242	4,558
Deoband	3,519	2,553
Saháranpur ...	13,419	5,565
Other stations ...	389	1,759
Stations on the Oudh and Rohilkhand Railway	17,991	21,660
Stations on East Indian Railway	11,933	22,953

This only accounts for 77,744 maunds out of 2,52,501 maunds consigned to Delhi; but I am informed that at least $1\frac{1}{4}$ lakhs left Delhi by carts for distribution in the southern part of the Panjab and in the upper Doab.

AGRA.

	1877-78.	1878-79.
	Mds.	Mds.
Stations above Agra	11,706	9,140
Stations between Agra and Cawnpore	30,263	33,879
Cawnpore	46,647	9,997
Stations between Cawnpore and Allahabad	13,674	9,031
Allahabad	25,444	12,084
Below Allahabad (main line)	27,854	20,591
Between Allahabad and Jabalpur	13,818	7,443
Stations on the Oudh and Rohilkhand Railway	40,127	22,305
Total	2,09,533	1,24,470

Out of an inward salt trade this year of 4,69,054 maunds, only 1,24,470 maunds were distributed from this centre by rail; the *registered* road traffic outwards amounted to 95,023 maunds; and the city authorities estimate the river-borne trade at one lakh of maunds. The salt trade leaving Agra by the Muttra and Etáwah roads is not registered, but probably amounts to at least three-quarters of a lakh of maunds.

CAWNPORE.

	1877-78.	1878-79.
	Mds.	Mds.
To stations on the East Indian Railway below Cawnpore ...	22,563	29,646
Oudh and Rohilkhand Railway ... Lucknow ...	39,625	44,591
Bahramghat ...	75,855	97,723
Dariabad ...	...	10,874
Mukdumpur ...	...	12,931
Nawábganj ...	13,568	12,848
Rudauli ...	28,973	34,866
Fyzabad ...	1,12,790	1,24,804
Gosainganj ...	...	11,066
Akbarpur ...	15,736	18,501
Malipur ...	12,411	10,992
Sháhganj ...	...	18,227
Azamgarh ...	...	13,466
Jaunpur ...	11,640	24,160
Benares ...	13,019	3,038
Other stations ...	69,149	63,786

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During the year there was a total inward trade into Cawnpore of 6,47,585 maunds, and a distribution *by railway* from this centre, principally into Oudh, of 5,31,519 maunds.

Salt importations from Calcutta.

23. The following figures give the importation of salt from Calcutta to stations west of Patna on the East Indian Railway:

	1877-78.	1878-79.
	Mds.	Mds.
Bankipur	17,753	4,571
Dinapur	5,836	6,602
Bihta	37,559	37,812
Arrah	1,14,885	1,00,525
Behea	28,414	20,041
Raghunathpur	9,396	10,919
Doomraon	16,554	14,729
Baxar	51,241	40,943
Chowsa	8,888	5,332
Up to Mogal Serai	38,442	26,640
Above Mogal Serai	31,935	6,598
Total ...	3,60,903	2,74,712

The high price at which Liverpool salt has stood during the past year will account for the falling off in the imports by rail; doubtless also the cheaper transit by river has had some effect.

Imports of salt from Kharagora.

The imports of Baragara salt direct by railway from Kharagora to stations above Jabalpur during 1877-78 are as follows:—

	1877-78.	1878-79.
	Mds.	Mds.
Allahabad	.....	3,480
Manauri	.....	636
Bharwari	.....	2,123
Sutna	637	848
Myhere	1,273	212
Kutni	61 891	78,956
Sleemanabad	5,518	5,093
Sehora Road	6,366	7,217
Deori	14,408	15,281
Jaunpur	.....	212
Total ...	90,093	1,14,058

The import of this salt into the North-Western Provinces shows a steady increase, having risen to its present figure from 66,951 maunds in 1876-77.

The system of through booking has worked very satisfactorily.

24. The system of through booking from Sambhar has worked very satisfactorily during the past year, so far as increased business goes, more than double the quantity having been sold under this system than in the previous year. We have not yet, however, succeeded in producing the steadiness of demand which was anticipated when the project was started, but there have been several reasons which affected this branch of our business; these were the change in tariff on the railway, the reduction in duty in

August, and the reduction in price in November. I trust, however, the current year will show more steadiness in demand, and that the supplies will be taken with greater equality from month to month. It is quite certain that, considering the price we sell the salt at, and the facilities with which it is obtainable, it is not worth anyone's while to store, nor can the price be raised at the caprice of the merchants in any market to which there is railway communication.

Quantity of salt cleared under this system.

The following comparative table gives the sales month by month for two years, and shows an uncleared balance, arising from want of railway carriage, of 1,12,289 maunds. This was all cleared off before the monsoon set in :—

	April.	May.	June.	July.	August.	September.	October.	November.	December.	January.	February.	March.	Total.
1877-78.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.
Quantity of salt for which receipts were issued.	30,453	61,039	1,03,348	55,536	18,989	3,10	48,672	59,814	54,713	63,957½	88,700½	89,866	6,78,196
Quantity of salt cleared up to date.	31,797	41,143	50,439	92,470	58,163	2,991	36,096	50,370	60,596	67,211	70,581	1,02,135	6,63,995
1878-79.													
Quantity of salt for which receipts were issued.	83,787	98,038	1,00,493½	76,345½	42,798	36,354	1,92,421½	3,17,904½	2,30,129	1,89,565	85,722	59,531	15,13,084
Quantity of salt cleared up to date.	80,751	62,637	1,35,025½	79,857½	53,275	37,317	78,012	1,25,792½	2,01,992½	2,11,414	1,64,067	1,70,654	14,00,795
												Balance uncleared up to date ...	1,12,289

The markets to which the salt was consigned.

The next statement practically shows the disposal of the salt and defines the new markets to which the system has extended itself. We lost the two markets of Fyzabad and Sháhjahánpur, which were supplied from Sultanpur, but on the other hand we supplied six new markets :—

Year.	Agra.	Allahabad.	Benares.	Cawnpore.	Delhi.	Mirzapur.	Moradabad.	Jaunpur.	Fyzabad.	Etáwah.	Lucknow.	Bara Banki.	Saháranpur.	Sháhjahánpur.	Aligarh.	Meerut.	Dehra Dún.	Gurgaon.	Gonda.	Bahraich.	Total.
	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds	Mds	Mds.	Mds	Mds.	Mds	Mds.	Mds.	Mds	Mds	Mds	Mds	Mds.
1877-78 ..	3,26,165	3,664	128	1,26,359	86,343	40,785	89,223	1,360	350	975	1,771	252	541	270	...	...	...	..	...	...	6,78,196
1878-79 ...	6,49,653	9,726	2,630	2,47,878	4,12,769	72,500	82,889	1,252	...	270	250	500	2,512½	..	27,588½	2,060	201	54	171	250	15,13,084

Realizations on the through booked salt.

The realizations from this salt were :—

			Rs.
Price	...	...	... 4,19,871
Duty	...	...	... 37,18,332
Miscellaneous	...	...	... 44,835
Price of bags	...	...	... 29,946
		Total	... 42,12,984

This means that this amount of revenue was paid in throughout the country without any cost to Government, instead of being collected in Sambhar, where there was clearly no use for it, and from which it must otherwise have been redistributed at Government expense.

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LINE.

Detail of distribution of this salt over the country.

The distribution of this salt all over the country is shown in more detail in the subjoined table, which shows to what railway stations it was consigned :—

1877-78.	1878-79.			
Nos.	Nos.			
9,178	53,293	Meerut	...	Sindh, Panjáb, and Delhi Railway.
387	1,556	Begamabad	...	Ditto
789	1,017½	Saháranpur	...	Ditto.
135	8,764	Muzaffarnagar	...	Ditto.
47,772	1,75,771½	Delhi	...	Rajputana State Railway.
1,038	7 037	Sikandarabad	...	East Indian Railway
185	3,434	Khúrja	...	Ditto.
1,42,077	2,99,524	Agra	...	Rajputana State Railway.
51	285	Jalesar	...	East Indian Railway.
2,628	12,005	Háthras	...	Ditto.
3,680	26,217½	Aligarh	...	Ditto.
171	...	Muttra	...	Ditto.
51	51	Budaun	...	Ditto.
975	270	Etáwah	...	Ditto.
877	3 355	Sháhjahánpur	...	Oudh and Rohilkhand Railway.
1,81,110	3,12,176	Cawnpore	...	East Indian Railway.
1,809	750	Khaga	...	Ditto.
48,114	55,917	Mohar	...	Ditto.
1,526	2,020	Sirathu	...	Ditto.
10,797	19,227	Allahabad	...	Ditto
...	540	Deoband	...	Sindh, Panjáb, and Delhi Railway.
...	2,478½	Gháziabad	...	Ditto.
...	952½	Shahdara	...	Ditto.
...	1,300	Khatauli	...	Ditto.
...	135	Dadri	...	Ditto
...	3,762	Aonla	...	Oudh and Rohilkhand Railway.
...	2,071	Phaphúnd	...	East Indian Railway.
...	5,488	Sirsa	...	Ditto.
...	492	Shikohabad	...	Ditto.
...	114	Pali	...	Ditto.
...	1,423½	Rewari	...	Rajputana State Railway.
...	1,138	Dholepur	...	Sindia State Railway.
...	129	Achnera	...	Rajputana State Railway.
...	194	Garhi Harsru	...	Ditto.
2,840	2,488	Nawai	...	East Indian Railway.
30,886	45,051	Mirzapur	...	Ditto.
5,361	23,502	Benares	...	Ditto.
15,346	13,620	Chunar	...	Ditto.
11,948	30,904	Ahrora	...	Ditto.
279	...	Zamania	...	Ditto.
1,01,112	1,56,115½	Moradabad	...	Oudh and Rohilkhand Railway.
4,040	39,231	Chandausi	...	Ditto.
126	2,722	Dubai	...	Ditto.
1,771	1,500	Lucknow	...	Ditto.
252	250	Nawabganj	...	Ditto.
279	17,988½	Bareilly	...	Ditto.
138	...	Sheopur	...	Ditto.
602	1,667	Fyzabad	...	Ditto.
1,360	1,502	Jaunpur	...	Ditto.
41,172	90,567	Satna	...	East Indian Railway.
2,565	10,913	Katni	...	Ditto.
252	...	Bargar	...	Ditto.
820	385	Manikpur	...	Ditto.
252	...	Shahganj	...	Oudh and Rohilkhand Railway.
...	385	Chola (Bulandshahr)	...	East Indian Railway.
...	1,140	Bijohi	...	Oudh and Rohilkhand Railway.
...	3,009	Sukaldiah	...	East Indian Railway.
...	1,312	Myhere	...	Ditto.
...	135	Jaswantnagar	...	Ditto.
...	393	Firozabad	...	Ditto.
...	561	Babrala	...	Oudh and Rohilkhand Railway.
...	750	Guhmer	...	East Indian Railway.
...	456	Rájgarh	...	Rajputana State Railway.
...	655	Ulwar	...	Ditto.
...	220	Jeypore	...	Ditto.
...	478	Mandawar	...	Ditto.
...	354	Dosa	...	Ditto.
6,74,696	14,51,133			

The efficiency with which this branch of our trade has been conducted, and the general satisfaction to the merchants evinced by the greatly increased demand, is of itself sufficient to prove

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LINE.

CENTRAL PROVINCES DIVISION.

Gross receipts and charges.

the zeal and determination of Mr. Lyon, the Assistant Commissioner, and his staff at Sambhar.

25. The following are the statistics of the Central Provinces Division (Saugor):—

Gross receipts and charges.

Years.	Gross receipts.	Total charges.	Net receipts.
	Rs.	Rs.	Rs.
1875-76	1,89.411	3,09,277	—1,19,866
1876-77	1,24,533	2,75,130	—1,50,597
1877-78	11.378	2,48,880	—2,37,502
1878-79	7,686	1,18,870	—1,11,184

Detail of receipts.

Detail of receipts.

Years.	Salt.	Miscellaneous.	Total.
	Rs.	Rs.	Rs.
1875-76	1,88,855	556	1,89,411
1876-77	1,24,032	501	1,24,533
1877-78	10,629	749	11,378
1878-79	7,109	577	7,686

Imports of salt.

Imports of salt.

Years.	Sambhar.	Kansia.	Total.
	Mds.	Mds.	Mds.
1875-76	956	59,843	60,799
1876-77	520	40,161	40,681
1877-78	141	3,652	3,793
1878-79	218	389	607

The abolition of the mileage duties and the consequent omission of Baragara and Kokan salt statistics render the figures in the above statement almost nominal.

INTERNAL BRANCH.

Gross realizations.

26. The gross realizations of the internal branch for the past four years have been as follows:—

Years.	Duty on salt.	License fees.	Miscellaneous.	Total.
	Rs.	Rs.	Rs.	Rs.
1875-76 ...	1,05.987	45,117	166	1,51,270
1976-77 ...	1,05,871	33,758	1,286	1,40,915
1877-78 ...	99,586	(*a*) 27,399	545	1,27,530
1878-79 ...	90,751	(*b*) 23,658	647	1,15,056

The decrease in the realization of duty is solely due to the reduction in duty which took place on the 1st August last year. The amount of salt taxed was increased by 992 maunds. The decrease in license fees is owing to the reduction in the number of sajji licenses issued.

(*a*) Includes Rs. 26 realized in the Panjab.
(*b*) Ditto Rs. 405 ditto.

THE FOUR GREAT BRANCHES OF THE DEPARTMENT.

INTERNAL BRANCH.

Charges.

The following are the charges of the internal branch for four years :—

Year.	Fixed.	Contingent.	Total.
	Rs.	Rs.	Rs.
1875-76 ...	2,09,296	35,049	2,44,345
1876-77 ...	2,07,841	27,950	2,35,791
1877-78 ...	1,93,127	35,548	2,28 675
1878-79 ...	1,90,669	30,101	2,20,770

The charges thus exceeded the receipts in 1878-79 by Rs. 1,05,614; this sum representing the net outlay incurred in preventing the illicit manufacture of salt in the North-Western Provinces and Oudh, and in thus insuring the revenue realized on the Inland Customs Line and at the salt sources.

Compared with the preceding year, the fixed and contingent charges both show decreases amounting in the aggregate to Rs. 7,905.

Statistics given of saltpetre exports and manufacture,

The following table gives for 10 years the quantity of refined saltpetre exported from Calcutta, its declared value and the price per cwt., and also shows the number of refineries and crude saltpetre factories controlled and supervised by the internal branch of this department in those years :—

Year.	Quantity of saltpetre exported from Calcutta.	Value.	Price per cwt.	Number of refineries in the North-Western Provinces and Oudh.	Number of crude saltpetre factories in the North-Western Provinces and Oudh.
	Cwts.	£	£ s. d.		
1869-70 ...	490,116	394,870	0 16 1½	192	6,361
1870-71 ...	482.940	440,554	0 18 3	210	7,095
1871-72 ...	432,210	397,251	0 18 4¼	213	8 320
1872-73 ...	518,982	536,313	1 0 7⅜	232	13,457
1873-74 ...	415,197	464,974	1 0 7¼	210	13,863
1874-75 ...	553,330	501,468	0 18 1½	186	7,374
1875-76 ...	415,080	348,949	0 16 9¾	132	6,670
1876-77 ...	466,218	381,706	0 16 4½	130	5,633
1877 78 ...	391,373	254,392	0 13 0	112	4 571
1878-79 ...	349,934	301,818	0 17 3	120	4,898

and remarks made on the results shown.

Compared with the previous year, the price of refined saltpetre has averaged considerably higher in the home market, and probably connected with this improvement of price is the increase in the number of refineries and crude saltpetre factories shown in the two last columns of the above statement. The revenue of the internal branch depends on the state of the saltpetre market; a high price at home causes increased activity in refinery operations, in the course of which larger quantities of salt are educed and pay duty. It would be very satisfactory if the internal branch paid its own expenses from excise realizations and license fees; besides

doing its own intended work—namely, keeping down the illicit manufacture of salt, and probably, if any permanent improvement in the saltpetre trade took place, restoring the price to about what it was in 1872-73 and 1873-74, this would be the case.

Details of licenses issued.

The following table shows the number of licenses of all kinds, including the duplicates of all licenses lost and destroyed that have been issued during the last four years :—

Year.	*Saltpetre refineries.*		*Crude saltpetre.*		*Khari.*		*Sajji.*		*Rassi.*		*Total.*	
	No.	Fees.	No.	Fees.	No.	Fees.	No.	Fees.	No.	Fees	No.	Fees.
1875-76 ...	132	6,601	6,706	13,364	744	14,686	4,853	9,692	387	774	12,818	45,117
1876-77 ...	130	6,388	5,633	11,217	544	12,199	1,765	3,530	212	424	8,284	33,758
1877-78 ...	112	5,563	4,571	9,096	473	4,722	3,798	7,596	198	396	9,152	27,373
1878-79 ...	120	6,000	4,898	9,760	579	5,782	602	1,203	254	508	6,453	23,253

The number of saltpetre refineries at work has increased by 8. In the number of khari licenses issued, for which now a fee of 10 rupees is charged, there has been an increase of 106.

Measures taken to increase the manufacture of khari.

During the year successful attempts have been made to increase the manufacture of khari or sulphate of soda in the North-Western Provinces and Oudh, by issuing licenses for the manufacture of this useful salt on safe and easily supervised tracts. I promised last year to give attention to this important subject, as I consider it highly desirable to extend the production of khari or sulphate of soda, provided that the safety of the salt revenue is not endangered : and that, I think, may be fairly claimed for the Khari manufacture of the past season. The number of sajji and rassi (impure forms of carbonate of soda) licenses issued taken together have fallen off from 3,996 to 756. But this decrease is apparent rather than real ; a license is now issued for each factory or work, whereas formerly every individual engaged in the factory was required to take out a separate license.

Number of saltpetre refineries worked.

The appended table shows for the past four years the number of refineries at work in the North-Western Provinces and Oudh, the quantity of salt educed, and the amount of duty realized :—

Year.	*Under mushriffs.*			*Under contract.*	
	Number of refineries.	Quantity of salt.	Amount of duty.	Number of refineries.	Amount of duty.
		Mds.	Rs.		Rs.
1875-76 ...	140	33 852	1,01,561	12	4,421
1876 77 ...	129	34,401	1,03.203	7	2,668
1877-78 ...	116	33,493	98,778	6	808
1878-79 ...	123	34,805	90,751	...	...

It will be seen that during the year under report no refineries have worked under the contract system. As I remarked last year, "theoretically the system of working refineries under contract is a good one, as saving the pay of the Excise

THE FOUR GREAT BRANCHES OF THE DEPARTMENT.

INTERNAL BRANCH.

The mushriff system of working refineries found preferable to the contract system.

Agents in refineries and leaving the refiner free from interference; but the opinion of experienced officers in the department is against it, and the mushriff system is found to work best and to secure the largest revenue for Government, while the refiners themselves profess to prefer it." In practice the contract system has never obtained, except in the smaller refineries of the Ghâzipur and Gorakhpur circles, and there this year the owners, failing to agree to pay the composition calculated on the amount of crude produce to be worked up, which we demanded, asked to be allowed to work under the mushriff system. This year's operations, compared with those of previous years when contracts existed, will enable us to judge how far in future it may be safe to revive the contract system in these small refineries.

Quantity of salt educed in refineries.

The following statement shows the relations between the crude and refined saltpetre, and the quantity of salt educed in refineries :—

Year.	*Under mushriffs.*				*Under contract.*			
	Quantity of saltpetre refined.	Quantity of refined saltpetre produced.	Total quantity of salt educed.	Percentage of salt on crude saltpetre.	Quantity of crude saltpetre refined.	Quantity of refined saltpetre produced.	Quantity of salt educed.	Percentage of salt on crude saltpetre.
	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.
1875-76 ...	2,17,643	1,23,807	31,990	14·69	19,196	9,403	1,475	7·68
1876-77 ...	2,37,325	1,20,442	31,068	13·09	6,477	3,112	889	13·72
1877-78 ...	1,94,688	1,06,984	28,034	14·39	3,263	1,632	270	8·27
1878-79 ...	2,00,284	1,11,556	32,305	16·07	...	...	...	...

Compared with the year 1877-78, more crude saltpetre was put through the boilers, and the yield per maund of crude saltpetre dissolved of both refined saltpetre and salt was larger. The percentage of the latter rose from 14·39 to 16·07 maunds, an increase which I consider to be on the whole satisfactory.

SAMBHAR LAKE.

Financial results of manufacture.

27. The following table gives the financial results of each year's manufacture at the Sambhar Lake up to the close of 1878-79 :—

THE FOUR GREAT BRANCHES OF THE DEPARTMENT.

Year.	Quantity of salt manufactured.	Total charges, excluding Sandy payments.	Sales up to and including 1873-74.			Sales in 1874-75.			Sales in 1875-76.			Sales in 1876-77.			Sales in 1877-78.			Sales in 1878-79.			Total sales.	Total receipts.	Total credit balances.	Treaty payments.	Net credit balances.	Free deliveries of salt.	Excesses or deficits in stock.		Estimated balance of stock.	Remarks.
			Maunds of salt.	Price realised.	Credit balances.	Maunds of salt.	Price.	Credit balances.	Maunds of salt.	Price.	Credit balances.	Maunds of salt.	Price.	Credit balances.	Maunds of salt.	Price.	Credit balances.	Maunds of salt.	Price.	Credit balances.							Excesses.	Deficits.		
	Mds.	Rs.		Rs.	Rs.		Rs.	Rs.		Rs.	Rs.		Rs.	Rs.		Rs.	Rs.		Rs.	Rs.	Mds.	Rs.	Rs.	Rs.	Rs.	Mds.	Mds.	Mds.	Mds.	
By balance of former years up to and including 1874.	9,599,351	5,44,909	4,841,153	26,83,500	23,33,951	6,82,150	4,39,953	20,61,899	7,212,181	6,68,935	20,33,644	1,300,926	2,12,650	41,31,890	971,197	4,31,321	46,10,861	34,859	21,022	46,34,953	89,17,903	31,44,861	46,34,953	25,79,107	20,55,756	91,092	2,94,057	6,77,756	...	
1875	1,686,011	(a) 1,14,193	...	...	...	2,80,221	2,71,624	1,37,462	2,26,549	1,80,790	2,13,201	231,590	41,755	2,90,590	278,488	2,56,749	6,56,145	461,091	1,50,135	6,13,360	12,56,744	9,29,451	8,13,360	7,60,000	1,35,360	19,800	...	...	46,474	
1876	2,380,008	(b) 1,87,024	...	...	...	...	...	...	1,02,854	90,217	—97,337	377,170	2,41,742	1,43,883	260,502	1,54,910	3,46,791	660,426	2,18,451	4,87,516	14,44,720	6,16,920	4,87,516	14,00,000	—8,12,734	37,701	...	...	8,37,487	
1877-78	2,828,209	2,32,534	...	...	...	...	...	...	...	...	...	...	...	...	279,340	2,36,379	1,67,021	862,122	2,41,559	3,28,634	16,44,468	4,74,169	3,28,634	7,15,222	—1,74,622	28,470	...	...	40,52,450	
1878-79	2,904,909	2,26,412	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	920,004	2,32,902	96,567	4,28,864	2,32,902	96,567	(c) 12,92,500	—11,95,935	21,750	...	...	84,69,255	
Miscellaneous ...	...	...	...	...	269	...	...	219	...	...	1,028	...	...	2,249	...	23,604	...	...	(d) 73,708	...	...	1,02,833	...	...	1,02,833	...	...	...	...	
Total ...	19,399,577	14,87,124	4,841,153	26,83,500	23,33,951	1,065,471	7,01,581	21,99,951	1,591,584	9,30,208	20,53,849	1,702,684	4,78,741	47,24,961	2,029,171	13,73,963	57,24,902	2,079,930	11,00,569	65,72,670	1,47,03,906	61,62,132	65,72,670	66,96,709	—71,185	1,90,952	2,94,057	6,77,756	84,64,216	

(a) 1874-75.
(b) 1875-76 and 1876-77. Formerly the calendar year was used in recording all manufacturing and storing operations, and the official year for sales and payments. This was inconvenient, and since 1876 the official year is used for both; to introduce the change, the manufacturing charges of two years had to come against 1876.
(c) Includes the price of bags.
(d) Includes Rs. 2,00,000 paid to Jeypore under the new treaty, unaccounted with issue of bills.

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It differs from the account furnished last year in that it is understood the Government do not wish the treaty dues to be charged against manufacture. The result is that, excluding treaty payments, the total receipts exceed the total charges by Rs. 66,75,604, with a stock of 84,64,510 maunds in hand, valued at Rs. 3-8 per maund, at Rs. 18,51,611. If, however, we charge payments on account of treaty dues against these assets we have a balance in the form of stock of Rs. 1[illegible] 40,426, or not bringing into account the value of the stock a net deficit of Rs. 11,185.

The stocks of salt manufactured from 1869-70 up to the end of 1874, and also the stocks received from the two Darbars, having now been finally disposed of, the result for that period is a net credit balance of Rs. 20,55,786 after payment of all charges including treaty dues; deducting from this the sum of Rs. 8,65,661, the value of the salt made over to us by the two Darbars, we have a net surplus of Rs. 11,90,125, equal to Rs. 2,38,025 per annum.

Showing a net credit balance after payment of all charges.

The following figures give details of treaty payments and payments on account of royalty and excess sales :—

Details of treaty payments.

Name of Darbar.	On account of lease.	On account of royalty.	On account of excess sales.	Total.
On account of Sambhar subdivision.	Rs.	Rs. a. p.	Rs. a p.	Rs. a. p.
Jeypur Darbar	4,12,500	57,312 7 8½	63,716 0 9	5,33,528 8 5½
Jodhpur do.	1,25,000	57,312 7 8½	63,716 0 9	2,46,028 8 5½
On account of Nawa Gudha subdivision.				
Jodhpur Darbar	3,00,000	...	12,833 0 6	3,12,833 0 6
Total ...	8,37,500	1,14,624 15 5	1,40,265 2 0	10,92,390 1 5

The payments on account of lease have increased as regards the Jeypur Darbar, owing to the obligations incurred by the new treaty, whereby the Darbar is to receive four lakhs of rupees annually on condition of its waiving its right to purchase salt at 9 annas per maund free of duty. No royalty was paid to the Jodhpur State on account of the Nawa Gudha subdivision, as the sales there did not exceed 8¼ lakhs of maunds. The new railway from Sambhar to this subdivision will, when completed, equalize the sales over the whole lake; at present the difficulty of obtaining carriage and the cost prevent any extensive sales on that side of the lake.

The payments on account of excess sales are the payments due for the previous year as mentioned in my former report. They close the transactions with regard to the salt made over to us by the two Darbars, and henceforth there will be nothing but royalty to pay in future years.

28. The following statement shows the rates at which salt has been sold at the lake from the commencement of our occupation up to the end of the past financial year :—

Rates of sale at the lake.

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	3½ annas.	4 annas.	5 annas.	5½ annas.	6 annas.	6½ annas.	7 annas.	7½ annas.	8 annas.	8½ annas.	9 annas.	9½ annas.	10 annas.	10½ annas.	11 annas.	11½ annas.	12 annas.	12½ annas.	13 annas.	13½ annas.	14 annas.	14½ annas.	15 annas.	15½ annas.	16 annas.	16½ annas.	17 annas.	17½ annas.	18 annas.	18½ annas.	19 annas.	19½ annas.	20 annas.	20½ annas.	21 annas.	21½ annas.	22 annas.	22½ annas.	23 annas.	23½ annas.	24 annas.	Total value.	Average per annum.
																																									Rs. a. p.
1870-71, including two months of 1869-70.	—	—	—	—	—	—	—	—	—	—	—	—	12,45,892	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	12,45,892	0 10 0
1871-72	—	—	—	—	3,011	1,272	82,841	—	2,37,569	—	1,53,602	—	4,49,057	—	67,508	—	77,601	—	1,171	—	7,319	—	990	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	11,25,892	0 9 4·08
1872-73	—	—	—	4,661	—	—	1,956	—	76,109	—	1,77,214	29,278	4,34,647	16,744	5,66,556	3,690	1,56,692	—	1,11,022	440	67,204	—	14,662	—	16,141	130	330	—	—	—	—	—	—	—	—	—	—	—	—	—	13,15,409	0 10 6·89
1873-74	—	—	1,295	—	80	—	—	—	7,205	—	99,193	8,680	6,66,541	59,216	1,37,156	8,920	1,78,193	7,854	59,750	—	7,600	—	—	—	14,965	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	11,35,979	0 10 7·08
1874-75	—	—	999	840	—	—	—	—	1,810	38,325	99,779	29,955	8,10,662	1,07,732	2,03,057	47,210	69,018	29,874	93,000	10,650	3,810	2,660	4,290	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	10,67,471	0 10 4·66
1875-76	—	—	—	—	—	—	29,439	1,15,661	3,78,403	2,67,266	4,05,716	69,132	1,56,799	78,440	1,73,430	93,246	42,750	25,620	6,792	2,031	2,462	902	2,240	600	120	—	2,655	2,550	916	—	—	—	—	—	—	—	—	—	—	—	23,51,804	0 9 0·23
1876-77	—	—	—	—	51,511	1,20,228	3,66,652	4,46,600	2,46,472	29,067	29,455	24,262	41,740	62,570	68,560	16,977	11,226	14,541	19,641	11,797	4,284	6,602	13,161	870	267	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	17,69,384	0 7 10·04
1877-78	—	—	—	—	10,408	1,32,250	23,084	2,56,879	18,23,373	2,64,462	1,94,667	1,51,171	44,758	1,25,264	69,145	73,947	41,228	56,180	23,744	13,011	10,334	14,250	8,840	14,681	2,540	1,642	—	—	—	387	—	—	—	—	—	—	—	—	—	—	—	38,20,171	0 6 2·35
1878-79	—	5,87,551	1,51,561	21,557	1,31,240	40,624	10,265	61,665	1,80,851	1,11,642	37,435	40,800	33,022	10,152	30,788	10,827	43,554	24,852	48,750	61,852	24,402	21,324	10,320	14,574	6,864	7,655	8,200	8,948	4,208	8,874	4,324	7,927	3,840	3,550	3,720	324	3,240	1,200	1,080	500	500	30,70,352	0 6 0·6
Total	—	5,87,551	1,53,495	26,058	1,42,847	2,23,618	1,84,954	9,71,949	27,12,212	12,00,899	4,97,701	11,81,498	2,44,440	34,46,594	3,09,858	3,73,871	2,20,184	4,13,726	1,69,710	2,78,706	81,630	1,47,642	80,165	61,253	13,460	25,605	8,200	11,478	4,957	10,057	4,324	7,927	3,840	3,550	3,720	324	3,240	1,200	1,080	500	500	1,45,60,208	0 9 3·13

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The decrease in the average price is the result of the reduction in the price of the through-traffic salt from 5½ annas to 3½ annas, which reduction took effect from the 29th October. The sales, too, of the through traffic salt have increased enormously, and amounted to 14,60,791 maunds, or considerably more than half of the total sales at the lake. On the other hand, the first class salt which was sold by auction on the edge of the lake realized higher prices than it has ever done before, the highest price given in any former year being 18 annas per maund, whilst this year, it will be perceived, the price reached 23½ annas per maund. The auction sales referred to are part of the new system we have adopted for disposing of the new fine white salt as it is extracted from the lake, for which there is always much competition. Formerly this was sold by tender, but I have found it is more advantageous to sell by auction on fixed dates all through the manufacturing season. Consequently, auction sales are now held, on the 1st and 15th of each month, of all superior salt extracted within the previous fortnight, and as the traders over all Northern India are aware of this fact, they send their agents on the appointed days to make their purchases; by this means also the traders of the town of Sambhar are no longer able to keep the disposal of the salt in their own hands.

Decrease in average rate due to reduction in price of through-traffic salt.

Sales are effected now by auction instead of by tender as formerly.

29. The total sales at the lake show an increase over the previous year of 41,782 maunds, notwithstanding that our sales for consumption in native territory have fallen from 7,80,150 in 1877-78 to 2,32,273 in 1878-79. This falling off is, however, entirely accounted for by the imposition of duty on all salt, irrespective of its destination, which system came into force on the 1st of October. The Banjara carriers were at first very much affected by it, and abandoned the salt trade for the time. I have reason, however, for thinking they have arranged the financing of their business, and as soon as the grass grows again, they will return to the lake and recommence work. The quantities of salt stored in the states with which we have no treaty have also affected the sales, and as soon as those stocks are consumed, we shall doubtless have a very brisk market again at the lake. Finally, there was the inability of the railway to carry all the salt offered for transport; this difficulty has, however, I hope, been overcome.

Increase in sales over the previous year,

notwithstanding the check given to the Banjara trade and other causes that effected sales.

With the exception of the previous year, the manufacture has been the largest on record, 39,98,909 maunds having been extracted. Since the lake was leased to the British Government, efforts have been made year after year to store as much salt as possible, due regard being paid to its quality; and although the annual sales amount to almost three times as much as they did during the first four or five years of our lease, the quantity of salt in stock on the 1st of April, 1879, was 84,64,510 maunds, equal on the present scale to two and a half years' sales. For the future still greater attention will be paid to the quality of salt extracted, and much larger quantities of white salt will be manufactured.

Manufacture has been the largest on record excepting the previous year.

The demand for the well-known large crystalled "blue" salt has comparatively declined—that is to say, when the sales amounted to only ten to twelve lakhs of maunds per annum,

seven to eight lakhs of "blue salt" were disposed of, and only three to four lakhs of white salt. Now that the business at the lake has increased, the demand for white salt is out of all proportion to the demand for "blue" salt. Blue salt is obtained from the bed of the lake, and white salt is manufactured in pans along the edge of the lake, but practically is not dearer to manufacture, as the lead to the stores is not so long as from the lake bed.

Statistics of the different kinds of manufacture.

30. The following are the comparative figures of the different kinds of manufacture for the past two years :—

	1877-78.	1878-79.
	Mds.	Mds.
Walled enclosures	61,513	17,622
Pans	10,12,948	7,96,460
Lake bed	48,53,937	31,84,827

The walled enclosures will be abandoned for the future; one of them has had to be done away with owing to the branch railway to Gudha running through it; the others are out of repair, and it is not worth while to restore them. They were of use in former times to secure early crops of white salt, but considering the expense involved in making them, and the large stores of salt we now hold, I have not thought it advisable to order their renewal.

In consequence of the very small quantity of water in the lake during the year, the expenditure on manufacture, extraction, and storage is much less than last year. It has fallen from Rs. 1,29,942 to Rs. 76,877.

Average cost of extraction and storage.

The average cost per maund of extraction and storage for the past five years is as below :—

1874-75	... ...	4·04
1875-76	... ...	4·02
1876-77	... ...	4·06
1877-78	... ...	4·20 " "
1878-79	... ...	3·69

Owing to the large quantity of new salt sold on the lake edge, the cost of the extraction of which was paid by the buyers, and thereby also the cost of storage saved, there has been a considerable improvement in this direction, the cost being below any former year.

Details of labour employed.

The following is an abstract of the labour employed :—

	1877-78.	1878-79.
Labourers	299,113	219,946
Carts	24,613	20,091
Cattle	61,794	48,576

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There is no longer any difficulty as to the supply of labour. It is now entirely voluntary, and the only occasions on which our works are delayed is when the market is unusually brisk, and the cartmen and cattle-owners get better rates than we give, by carrying salt for the traders from the lake or stores to the railway station.

Consequent on the duty being levied on all salt from the 1st of October, I had again to apply for and obtained sanction to a further increase to the establishment both in the office and for the preventive force at the lake. This increase consisted of 8 officers and 140 men.

Plantations at the lake.

The following figures show the progress made in the plantations and the cost attendant thereon :—

	No. of trees.	Charges.
		Rs.
1877-78	20,606	5,248
1878-79	23,785	6,231

I inspected the plantations last January, and was much pleased to find they are now commencing to yield a considerable number of stakes annually. I have made arrangements with the joint Governments of Jeypur and Jodhpur, whereby land has been made over to us and our plantations will be considerably increased from henceforward: so much so that I trust in two or three years to be entirely independent of the neighbourhood.

DIDWANA.
This salt source was taken over under lease on 1st April, 1878.

31. The occupation of the Didwana salt source under lease from the Jodhpur Government began from the 1st April, 1878.

Details of pans and wells,

The following is a detail of the pans and wells at the source which were in working order when we assumed charge :—

	South dariba.	West dariba.	North dariba.	Total.
Pans	213	51	14	278
Wells	67	14	4	80

After three months' experience I determined upon closing the group of pans and wells comprising the north dariba in order to concentrate the works, and I caused an equal number of pans and wells to be added to the south dariba, in which subdivision the best salt is produced.

and stock of salt when this department took charge of the sources.

When the source was taken over by us there was a considerable stock of salt on the works, but as it was impossible at the time to estimate the quantity with any exactness, and as the only lien on it was the cost of the manufacture, we undertook to dispose of all that was saleable, and to pay to the

Darbar one anna per maund on all salt sold, for distribution to the manufacturers. Of this stock we sold during the past year 1,22,409 maunds; the balance, estimated at about 4,000 maunds was offered for sale at one anna per maund, but being of such an inferior quality no purchasers were found, and with the consent of the Darbar it was eventually destroyed.

Quantity of salt manufactured during the year, and its cost.

During the year under review we manufactured 5,53,776 maunds at a cost of 3·64 pie per maund, and doubtless, in any future year, shall be able without enlarging the works to manufacture seven lakhs of maunds. Naturally, on the first assumption of the source, the manufacturers were suspicious of us, and in various ways delayed commencement of operations during the first quarter of the year; and as soon as the works had got into full operation, the monsoon burst and put an end to salt manufacture until the autumn.

Sales during the year.

Our sales during the year have amounted to 3,57,875 maunds, and the salt was disposed of at an average of 5·48 annas per maund—departmental manufacture averaging 6·14 annas per maund, and the raj stock 4·23 annas per maund.

Of the total sales only 1,88,233 maunds paid duty, *i.e.*, were sold after the 1st of October, from which date the terms of the treaties were enforced.

The abovementioned sales left us at the close of the year with a stock of 3,18,310 maunds; the sum realized from the sale price of the salt was Rs. 1,22,580.

The charges were—

		Rs.
(1)	Cost of establishment	17,017
(2)	Contingencies	16,058
(3)	Treaty dues	2,00,000
	Total ...	2,33,075

leaving a debit balance of Rs. 1,10,495, represented by 3,18,310 maunds, which at $3\frac{1}{2}$ annas, the future sale price, is worth Rs. 69,817.

This result is apparently not quite satisfactory; but coupled with the fact that we have manufactured four lakhs of maunds from the same works in the first quarter of the current year, equal to four-fifths of the manufacture of the past year, I have not the slightest doubt the result of this year's working will show a credit balance.

and the obstacles that impeded them.

And here it will be well to note the various obstacles which have impeded our sales during the past year. During the first quarter of 1878-79 the drought prevented the movements of the ordinary supply of camel and bullock carriage; during the third quarter of the year, the imposition of the British duty on salt sold at the Rajputana sources and the block on the Rajputana State Railway brought about nearly an entire cessation of business; these causes were subsequently intensified by the necessity

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which arose to dispose of the stocks lying in native territory and taken over by the British Government.

Cost of establishment and contingencies.

The establishment and contingencies have cost, it will be observed, Rs. 33,075 instead of Rs. 27,500, which was the original estimate ; but in that estimate it was anticipated the establishment alone would cost Rs. 25,000, whereas it has only cost Rs. 17,017. Contingent expenditure has been high, but this might naturally be expected during the first year of our incumbency, when it is remembered it includes to a great extent the housing of the officers and hutting of the men.

Situation of this source.

32. This source is situated in the Jodhpur State, about 65 miles north-west of Sambhar, with which it is connected by a heavy sandy road from Nawa through Kuchaun. It is also 170 miles south of Bhewani, in the Rohtak district of the Panjab. Didwana itself is a handsome walled and garrisoned town, situated on rising ground to the north of the depression where the salt is manufactured, and contains about 30,000 inhabitants. Its principal trade is in the salt to which it gives its name, and there is also a considerable trade across Shekhawati and Bhikanir with Bhewani in grain, sugar, spices, and wool.

Its population.

Its area.

The depression itself is $4\frac{1}{2}$ miles long by $1\frac{3}{4}$ miles broad. Towards each end there is a bund thrown across to keep the water of the surrounding country from inundating the centre, wherein are all the wells and pans for the manufacture of the salt. The length of this centre portion of the depression is somewhat more than 2 miles. The length of the two bunds is respectively 2,465 yards and 1,556 yards. These bunds have to be kept in thorough repair, and the outlay has always been paid by the paramount power. This is practically the only expenditure towards manufacture which is incurred by the Government; in all other respects the cost of making the salt is borne by the manufacturers, from whom the salt is purchased and by whom under contract it is stored. It is well to note, having regard to the cost of manufacture at other sources, that the manufacturers are perfectly satisfied with the rate we pay for the salt, *viz.*, 1·78 pie per maund and 1·86 pie for storage, and there would be no difficulty in doubling our works at this rate.

Our rate of payment for manufacture.

The discovery of an old well while excavating an experimental well has thrown some light on the antiquity of this source.

Since our occupation of the source some light has been thrown on its antiquity. During the past cold season an experimental well was dug near the edge of the eastern shore, and at a depth of about eight feet from the present surface, the excavation laid bare a small well which would appear to have been dug when the bed of the lake was eight feet lower than it is now. The well was about three feet in diameter and about ten feet in depth, its bottom lying just above the brine springs, and a beam of wood was found lying over the month. The well was quite different from those now in existence, and the people have no traditions with regard to wells so high up on the shores of the depression. As the present race of manufacturers have worked the source ever since the colonization of Marwar by the Rahtor Rajputs for at least 500 years, it is evident the well now discovered must be of great antiquity.

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The strata of the bed of the depression consist of a layer of from ten to fifteen feet of black silt, then a shallow layer of kunkur, and lastly a few inches of calcareous deposit; below this are the brine springs.

The brine springs appear to be inexhaustible.

These appear to be inexhaustible; in no instance does it appear that they have failed, and some of the wells now worked are said to be from two to three hundred years old. The brine is intensely saturated with sodium chloride, so much so that in dry hot weather a small coating of salt will form on its surface while it is running from the well to the pan, generally a distance of only a few feet, and precipitation of salt commences as soon as it enters a pan.

Manufacture is carried on by a professional class named Deswals.

The manufacture is carried on by a professional class named Deswals; they are Muhammadan Rajputs, a fine race of men, well-behaved and hard-working. The pans at this source are unique; they are not as usual under similar circumstances constructed of clay, but are prepared by running brine into the clay bed of the depression; during the hot weather large crystals of chloride of sodium and sulphate of soda form in the clay, and eventually a sort of concrete is formed, which makes a bottom like flint and lasts for many years. After each monsoon, all that is necessary is to to clear out the mud, and the pan is ready for the season's operations.

Reduction to be made in price of the salt.

33. When we first assumed charge of the source, it was considered advisable to charge the same price for the salt as had been charged by the Jodhpur state, but from the present time the rate will be reduced to that prevailing by order of Government throughout the whole of Rajputana.

Our relations with the people satisfactory.

34. Our officers have received every assistance from the officials of the Jodhpur Darbar, and have found the people of Didwana and its neighbourhood exceedingly friendly. When inspecting the place last cold weather I was very much struck by this; indeed, no one visiting the place as I did would have supposed that the arrangement was a new one, or that the people would have accepted it, involving as it did additional taxation, without in any way showing an antagonistic feeling. I feel bound to record my opinion that this has been in a great measure the result of the tact and management of the two officers, Messrs. Ashton and Robyns, who have been in charge of the source since its commencement.

PACHBUDRA.

This source was taken over on 1st October, 1878.

35. *Pachbudra.*—This source was taken possession of on behalf of the British Government on the 1st of October. For the first two months we were unable to do any business owing to the British duty being imposed for the first time in that part of India. But our time was not lost, for it was necessary to purchase, extract, and store a certain quantity of salt before we could have sold any. Moreover, a difficulty at once arose as to the proprietary right to the salt. A large body of bankers of the town of Pachbudra claimed the whole of the salt as mortgaged to them in security for money advanced for the manufacture of it.

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Settlement of proprietary claims to the salt in store.

The Darbar, however, in making over to us the source, only put us in communication with the owners of the pits, who are also the manufacturers; and as the bankers had no documentary proof of their claims, I was compelled to decline to acknowledge them. The representative of the Darbar undertook to have these claims enquired into and the result reported to me for any action I might deem advisable. In order, however, to obtain a supply of salt to commence business with in the event of any purchasers coming forward, I caused summary enquiry to be made as to who among the pit-owners were not indebted, and from these I purchased salt to the extent of 2,82,585 maunds.

All the salt was purchased by us at a uniform rate of 2 annas a maund.

This salt was all purchased at a uniform rate of 2 annas per maund, this being as near as possible the rate given by the Darbar before we took possession. This rate sounds a very high one when compared with the cost of either manufacturing or purchasing salt at the other salt sources in Rajputana; but the manufacturers declared they could not make it for less, and, considering the high rate of interest charged on advances by the bankers of Pachbudra, it seemed very doubtful whether there was any margin on the cost of past manufacture. Six months' experience has confirmed me in the idea that this system of manufacture is costly beyond all other forms; and were it not that the manufacturers are more dependent on agriculture than on the pits for their support, I feel certain they would not be able to get a livelihood. I propose, therefore, to continue the present rate.

Reasons for maintaining that rate for manufacture.

Since the close of the year I have received a report from the Darbar on the claims of the bankers, and the matter is under consideration.

Sales.

36. Out of the total amount of salt purchased we have sold 1,18,699 maunds; considering that we effected no sales until the beginning of December, and that the tract of country consuming Pachbudra salt was fully supplied in anticipation of the imposition of British duty, I think the result is satisfactory.

The salt was sold at an average of 3·66 annas per maund, slightly above the rate fixed by Government; but this was owing to the great difference in quality, and to the preference shown by the Banjaras for the superior kinds.

Charges.

37. The charges, amounting to Rs. 1,49,684, are higher than they will be in future, owing to the items travelling allowances, hutting, &c., being included under the head "contingencies." I need hardly say the locating of seven officers and 212 men in an entirely new country, and nearly 200 miles from British territory, was an expensive undertaking. Indeed, the charges would have been very much higher, as all material other than stone had to be imported from British territory, had I not hit upon the plan of dismantling the abandoned bungalows on the old Customs line, and sending doors, windows, beams, &c., from there to Pachbudra. This sounds a very expensive proceeding, but in reality it was not so: we had only carriage to pay for, and saved thereby the cost of material and making it up.

Our charges for the year were :—

		Rs.
Establishment		13,362
Price of salt		31,976
Contingencies		8,446
Treaty payments		95,900
Total ...		1,49,684
Realized by sale of salt		29,382
Balance against the source		1,20,302

Excluding treaty payments we have a debit balance against us of Rs. 24,402, which I trust will disappear during the current year.

Protection of the salt pits.

38. At present the pits are not enclosed in any way, but the area is divided into two beats with 24 posts. We have not been much troubled as yet with attempts to steal or smuggle salt, and I propose to gain another year's experience before I decide on enclosing the pits—the fact being that only such salt as has been extracted in anticipation of immediate sale is exposed to depredators; the greater body of the salt is under water in the pits, and so firmly caked together as to require great force and time to extract, and is therefore pretty safe from marauders. The people of the country, however, are not very law-abiding, and may be the necessity will arise for enclosing the pits.

Destination of the salt purchased at this source,

39. The following statement gives, as far as is known, the destination of the salt purchased since our lease commenced :—

	Mds.
Saugor	50,677
Hoshangabad	8,002
Todgarh in Mairwara	295
Bhopal	21,443
Udeypore	20,038
Gwalior	3,788
Tonk	892
Indore	7,129
Serohi	6,067
Kotah	892
Jhalrapatan	79
Sita Mow	387
Local	10
Total ...	119,699

and the routes by which it was taken.

The following statement shows the routes taken by the Banjaras with the salt sold from this source, and the cost of the salt in transit through those native states with which the British Government has not entered into any treaty agreement.

THE FOUR GREAT BRANCHES OF THE DEPARTMENT
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The *gon* is equal to 3¼ maunds :—

Mart supplied.	Route. Name of town or village.	Route. Native State.	Rate of transit dues.	Pass by the Agent [illegible]
	Via Pass.			
Saugor ...	Kot	Jodhpur	Nil ...	Kot Pass.
	Dawair	Pratah	Nil ...	
	Arrait	Udeypur	Nil ...	
	Basir	...	Nil ...	
	Neemuch	Gwalior	Nil ...	
	Rampura	Holkar	4 annas per gon ...	
	Matchheri	Jhalrapatan ...	Rs. [illegible] per gon ...	
	Porawa	Tonk	Rs. 3-12 per ditto ...	
	Kachnair	Narsingarh ...	... ...	
	...	Rajgarh ...	... ...	
	Sinode	Bhopal	Rs. 9-6 per 100 gons ...	
	Via Desuri.			
	Desuri	Jodhpur	...	Desuri Pass.
	Tilwara	Udeypur	...	
	Nimara	Tonk	Rs. 12-8 per 100 gons ...	
	Neemuch	Gwalior	... ...	
	Malargarh ...	Jawra	Rs. 3-2 per 100 gons ...	
	...	Holkar	4 annas per gon ...	
	Sitamau	Sitamau	Rs. 6-4 per 100 gons ...	
	Gangrar	Jhalrapatan ...	Ditto ditto ...	
	Kundla	Jhagirdar ...	Re. 1 ditto ...	
	Bimakhera ...	Sitamau	Ditto ditto ...	
	Sarangpur ...	Dewas	Rs. 3 ditto ...	
	Bhopal	Bhopal	14 annas per gon ...	

40. I am very glad to have to report that our officers and men have received every assistance from the Darbar officials in the neighbourhood, and the people of the country have also shown themselves very friendly. It was a long time before labour was volunteered. Cash payments for work done was such an unheard-of-thing in that part of the country that we had the greatest difficulty at first in procuring any workmen; but I insisted upon beginning our occupation of the source without pressing labour and by daily payments for any that we could get voluntarily; the result has been perfectly successful, and now we have no difficulty on this score.

Relations subsisting between our officers and the people are satisfactory.

The want of water is our one great difficulty, and which has not as yet been overcome.

The want of water our one great difficulty.

We found in taking possession two tanks filled with monsoon water, and this supply lasted up till the end of February. After that the supply of water had to be brought from the village of Balotra, eight miles distant, supplemented to a certain extent by digging shallow wells in the beds of the two tanks above mentioned.

Four old tanks have been discovered in the neighbourhood completely silted up, and measures have been taken towards cleaning them out and repairing them. Preparations have also been made for sinking a trial well, if possible, through the salt strata.

Measures adopted to ensure a sufficient water-supply.

In the event of a good rainy season the six tanks ought to supply water throughout the year; but the rainfall is very uncertain, the average, it is believed, being not more than four inches per annum.

The use of a condenser is impossible on account of the scarcity of fuel, there being absolutely nothing but cowdung available.

A plan has been suggested of damming the Luni river and bringing the water by canal or pipes into the source during the monsoon; but such a project would be exceedingly costly, and therefore it has been determined to try and see if it is possible by the aid of a masonry well to get fresh water from below the salt strata. In the meanwhile we have had to depend upon water brought by camels from Pachbudra, and as the hire of these animals was found to be too expensive, I sanctioned the purchase of eighteen camels. As they cost nothing to keep, and the price being equal to four months' hire only, I thought it better to provide this means of water carriage than to be dependent on the will of the owners of camels let on hire.

Apart from the requirements of our own establishment, if an unfailing water-supply could be provided at the source, there is no doubt the Banjara carrying trade would receive a great impetus; it is the one thing they want, *viz.*, water for their cattle: without this they cannot travel or trade during the hot season.

Area of the source.

41 The Pachbudra salt source consists of a long oval depression about twelve miles long, and varying in width from three to seven miles. The pits from which the salt is obtained are scattered all over the tract, but the greatest number is in the western portion; so also is the brine much stronger in that direction, so much so that the pits to the east are in many cases silted up and abandoned.

There are in all 534 pits now working, divided into the following three sub-divisions:—Sambra 321, Hiragarh 131, Pasali 82. These subdivisions were supposed to have their origin in the quality of the salt, but we find in practice this is not the case, and the Pasali salt, which was believed to be the most inferior, often fetches quite as high a price as the best Sambra.

Estimated outturn of salt.

The original estimate of the amount of salt in the three tracts actually ready for extraction was 11,98,810 maunds, but the position of the salt makes estimates completely unreliable; out of eleven pits estimated by the owners to contain 1,03,200 maunds, and by the department to contain 86,716 maunds, we actually extracted 1,17,080 maunds. But although the extraction has given on the whole a larger outturn than either estimate, I may mention that of these eleven pits one was estimated to contain 12,000 maunds, and it only produced 6,731, and another estimated to contain 8,000 maunds actually produced 19,537 maunds. The fact is it is impossible to arrive at anything like an accurate estimate until the salt is extracted, it being all under water in the pits.

The best estimate we can form is that there is about seventeen lakhs of maunds of salt in different stages of crystallization, of which perhaps about nine lakhs is ready for extraction.

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Messrs. Howard and McGowan deserving of credit for their work.

42. Mr. Howard, the Assistant Commissioner, together with his assistant, Mr. McGowan, have worked well under difficulties which would certainly have cowed many men, and, I am happy to say, have at the time of writing at last managed to house themselves. I cannot help saying they both deserve very great credit for the work they have done under very trying circumstances.

PHALOUDI.

This source was taken over in January, 1879.

43. *Phaloudi.*—This source was nominally taken over by the Government of India from the 1st of October, 1878, but practically our officers did not reach the spot until the 3rd December, 1878. During the interval the Darbar prevented the removal or sale of any of the salt.

Its area.

Owing, however, to some misapprehension as to the area to be made over to the British Government, our officers were not put in possession of the tract until the middle of January; finally, through the personal assistance of the Political Agent, a strip of land half a mile in width on three sides of the salt works, and on the fourth side 500 yards, has been made over to our department.

Stock of old salt found to be almost unsaleable.

There was a considerable quantity of old salt lying about the tract, on the edges of the pans and buried in pits. The manufacturers estimated this at 40,000 maunds; but the Deputy Commissioner was of opinion there was not half the quantity. As far as could be ascertained the whole of it was greatly discoloured and caked, and in fact considerably injured by rain and by the flooding of the tract: consequently, unless each heap and store was carefully examined, it was not considered advisable to attempt purchasing it. Subsequently it was ascertained the salt was all nearly refuse, and, subject to the British duty, almost unsaleable.

I accordingly declined to buy, and have permitted the manufacturers to sell as much as they could of it, merely realizing for Government the duty on all sales.

Quantity sold during the year.

The total amount sold up to the end of March was 1,169 maunds, on which duty was collected.

Subsequently it transpired there was a good deal of salt scattered through the villages, stored there in anticipation of our assumption of the source; this will account for the very small amount of business done during the past year.

No manufacture attempted except towards the close of the year.

44. The manufacturers, having this old stock still to dispose of, were unwilling to accept our terms, *viz.*, to manufacture salt for us at one anna per maund; and as the market was so dull, our officers have employed themselves in building their houses and hutting their men. Towards the close of the year a few manufacturers began to clean their pans and set their wells in order, and since then have been manufacturing and delivering salt to us at our rate, the storage costing 2½ pies per maund in addition. I have limited our purchases to 1,00,000 maunds, which from all I can ascertain is ample to meet all requirements in that neighbourhood.

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Probable income and expenditure

The salt will be sold at 3½ annas per maund, the rate fixed by Government, and if we succeed in selling one lakh of maunds in the year we shall cover our expenses.

They will be as follows :—

	Rs.
Establishment	11,664
Cost of salt and storage	7,812
Lease money	1,500
Total ...	20,976
One lakh of maunds at 3½ annas = ...	21,875
Leaving a balance of	899

The cost of the establishment finally fixed for this source amounts to Rs. 972 per mensem. This is really larger than would be necessary under ordinary circumstances, there being two European officers; but in consideration of the source being isolated from the rest of the civilized world, and that it takes a fortnight to reach British territory from Phaloudi, I have thought it absolutely necessary to have two officers there. As it is, the establishment is considerably less than the original estimate.

Postal arrangements.

There being no post-office nearer than Jodhpur, I caused an arrangement to be made with a contractor, who conveys the banker's letters, to carry our letters for us daily at a cost of Rs. 35 per mensem. By this means postal communication is kept up with the Central Office, letters taking six days in transit.

Water-supply.

Water for drinking and culinary purposes is a great difficulty during six months of the year, and arrangements have had to be made to bring sweet water for the officers and men from a distance of eight miles. This will be a permanent yearly charge, as it is impossible for either men or officers to procure water for themselves.

Messrs Mitchell and Skeaf deserve credit for their work.

45. The officers, when first located at Phaloudi, had the greatest difficulty in procuring either labour or supplies of any kind, and it says a great deal for their tact and ingenuity that they have not only overcome all such difficulties, but have been able to procure material and build themselves a house in the short space of five months, and that too in a country where nothing in the form of a European house has ever been built before. Both Mr. Mitchell and Mr. Skeaf have fully done justice to my selection.

THE LUNI TRACT.

The demarcation and administration of this tract has been in abeyance, as will be seen from appendix A. to this report.

46. *The Luni tract.*—The demarcation and consequent administration of this tract has remained in abeyance, as will be seen from the correspondence printed in appendix A., attached to which will be found a memorandum written by me after a personal investigation of the whole of the tract.

Only a small detective establishment has been employed.

In consequence of this correspondence, Mr. Reid, Inspector of Inland Customs, with a small force under him, was retained on the tract, simply as a detective force, with strict injunctions not to interfere in any way, but to watch the action of the Darbar officials and to note removals of salt.

THE FOUR GREAT BRANCHES OF THE DEPARTMENT.

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And very little worthy of note has occurred.

Up to the end of the year very little worthy of note took place. Owing to the heavy rain of the preceding monsoon the salt was very late in forming in large quantities except in places difficult of access, and Mr. Reid employed himself chiefly in making a very careful survey of the whole tract. Towards the the close of the year removals of salt began to be very frequent, and since then have been still more so and of considerable magnitude. Reference has been made to Government on the subject, and it is again under consideration.

Cost of establishment.

The establishment employed has cost—

	Rs.
Fixed charges	4,981
Contingencies	1,336
Total ...	6,317
To which has to be added the lease money for the half-year ...	750
Total debit balance ...	7,067

But it must be explained that the fixed charges include the cost for three months of the full establishment which I had to take down with me, in anticipation of taking over the administrative charge of the whole tract. For the last three months of the year the fixed charges have only been Rs. 632 per mensem.

KACHOR REWASA.

This source was taken over on 1st October, 1878, but has not been worked.

47. *Kachor Rewasa.*—The history of this source, so far as British control is concerned, is a very short one.

We entered on possession on the 1st of October; but until January it was one vast sheet of water. As the water subsided, the salt-makers proposed to commence operations. They, however, totally and absolutely refused to sell the salt to the British Government, and the result has been they have abandoned the works for agriculture. I could not consent to their working the source without any control over the sales, and it appeared on enquiry the cause of their refusal was the objection of their creditors, for whom they were practically only labourers. I apprehend they were not sorry to release themselves from this bondage; anyhow, after meeting me in January and refusing to come to any terms, they abandoned their works, which have remained closed ever since.

The greater part of the establishment entertained for this tract was absorbed at Sambhar, and in future only a small guard will be retained at Kachor, under the authority of the Assistant Commissioner at Sambhar.

Mr. Halsey acknowledges his deep obligations to the Political Agents in Rajputana and also to His Highness the Mahárája of Jodhpur, for the assistance and kindness to him in connection with all these salt sources.

48. I cannot leave the subject of these Rajputana salt sources without expressing the deep obligations I am under to Captain Barr, the Political Agent of Marwar; it was entirely owing to his energy, consideration, and knowledge of the people we had to deal with, that we overcame obstacles which I am free to confess seemed at one time insurmountable.

I must also acknowledge the kindness and consideration shown me by His Highness the Mahárája of Jodhpur, and also his endeavours to carry out loyally and thoroughly the terms of his

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agreement with the British Government. To Colonel Beynon, Captain Martelli, Major Law, and Major Grant, are also due my warmest thanks for the way in which they facilitated the carry-out of the terms of the respective treaties. On all hands I have received the greatest assistance and kindness.

MANDI SALT MINES.
Sales.

49. The quantity of salt sold at the Mandi salt quarries during the past four years has been as follows :—

Years.	For export to British territory.	For sale in Native states	Total.
	Mds.	Mds.	Mds.
1875-76	88,220	42,111	1,30,331
1876-77	88,354	44,256	1,32,610
1877-78	99,373	45,325	1,44,698
1878-79	77,107	44,899	1,22,006

The year is shown to have been the most unprofitable one on record.

This has been the most unprofitable year at these mines on record, and specially so as regards the Goverment share of the revenue. British territory is chiefly supplied from the Guma mine, which, owing to repeated landslips and want of labour, was practically closed for a great portion of the year, and even when open, owing to the deficiency of labour, the out-put was never equal to the demand.

Failing better management on the Mahárája's part, the Mandi salt trade is certain to suffer.

There has been a continuous supply at Drang, but the quality is inferior and communications are bad, so that traders often prefer to return emptyhanded from Guma rather than go on to Drang. The Mahárája has entertained a European Superintendent, and we must hope to see better management. If matters are not bettered in this respect, the Mandi salt will be entirely driven out of the Kangra valley by the salt range salt, which is, owing to increased facilities of communication, gradually cheapening all over the country.

Remarks on the system of registration of trade.

As regards the system of registration pursued at the mines, I fear it is not very reliable—I mean so far as the distinction between exports to British and foreign territory is concerned. I have no doubt salt intended for British territory is often registered as for foreign, but it is always impossible to prove this, and our Inspector is ordered not to harass the traders with enquiries. The establishment of a contractor for the sale of salt, by and through whom salt only can be sold, is a direct incentive to imperfect registration, as all salt for instance intended for Simla can easily be made to pass through his hands, and consequently, on delivery from the mines, is registered as for foreign territory. So also the contractor has a direct interest in getting all his salt from the Guma mine, to the injury of other traders, who are thereby compelled to take the inferior Drang salt.

Realizations from sales

The following table shows the price realised from the salt at Re. 1-4 per maund, and the amount of duty at 10 annas per maund due to the British Government on the portions exported

THE FOUR GREAT BRANCHES OF THE DEPARTMENT.
MANDI SALT MINES.

to British territory. The balance constitutes the Mahárája's revenue :—

Year.	Total amount paid to Rája for sale at Re. 1-4 per maund.	Due to British Government.	Due to Rája.
	Rs. a. p.	Rs. a. p.	Rs. a. p.
1875-76	1,62,913 4 0	55,137 6 0	1,07,775 14 0
1876-77 ... — ...	1,65,763 0 0	55,221 8 0	1,10,541 8 0
1877-78	1,80,872 8 0	62,108 4 0	1,18,764 4 0
1878-79	1,52,508 4 0	48,192 0 0	1,04,316 4 0

The balance due from the Mahárája for the six months ending the 31st March, 1878, plus the revenue of this year, amounted to Rs. 81,930-6-0, of which Rs. 56,876-2-0 has been paid into the Government treasury, leaving a balance of Rs. 25,054-4-0 due at the close of the year.

The subjoined table shows the charges incurred by the department at Mandi during the past four years :—

Year.	Establishment.	Contingencies.	Total.
	Rs.	Rs.	Rs.
1875-76	5,175	396	5,571
1876-77	5,317	440	5,757
1877-78	6,108	465	6,573
1878-79	6,227	646	6,873

SALT SUPPLY OF NORTHERN INDIA.

Total supply was in excess of average of past 15 years and also of average of last 7 years.

50 The following table shows the visible salt supply of Northern India for the past fifteen years :—

The total supply for the year under report is in excess of the average of the whole fifteen years, and also in excess of the average of the last eight years, which again was in excess of the previous seven years, and this notwithstanding the fact that the supply from the Baragara and Kokan works cannot be recorded, all details connected with this supply being under the Bombay administration.

The net average increased supply in indigenous salts has risen from 2,27,849 in 1877-78 to 3,06,148 maunds in Northern India, and this is accompanied by a large increase in the import of foreign salts.

In salts from Rajputana the increase in the Sambhar trade very nearly compensates for the decreases in the supply from other sources. As regards other sources of supply for Northern India the transfer of the accounts of the Baragara and Kokan and Madras salt trades makes comparison of little value. Setting these aside however, there is still shown to be an increased supply of nearly 40,000 maunds in indigenous salt.

Total visible salt supply of Northern India.

		1864-65.	1865-66.	1866-67.	1867-68.	1868-69.	1869-70.	1870-71.	1871-72.	1872-73.	1873-74.	1874-75.	1875-76.	1876-77.	1877-78.	1878-79.	Total.	Average.	Average first 7 years.	Average of last 8 years.	Increase.	Decrease.
		Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.
From Rajpootana	Bhurtpur ...	10,47,762	11,97,756	13,84,209	10,61,793	11,70,552	11,56,477	10,39,813	10,47,247	12,64,579	9,76,330	10,95,131	10,37,715	9,85,497	7,84,072	57,134	1,43,39,356	9,90,224	11,44,088	8,35,399	...	2,04,241
	Sambhur ...	4,58,250	5,51,562	6,33,966	6,06,168	5,79,426	6,84,779	6,11,338	6,58,860	6,50,493	6,62,779	6,73,746	7,94,839	8,97,346	15,73,579	21,24,662	1,21,77,774	8,41,918	5,78,356	10,12,985	4,57,308	...
	Didwana ...	2,16,682	2,56,199	3,04,967	2,85,406	2,92,630	2,85,396	2,76,191	3,16,979	3,31,458	3,31,014	3,04,351	2,91,045	2,89,458	1,46,366	1,78,449	43,87,036	2,92,469	2,92,469	2,66,193	...	26,276
	Pachbadra ...	2,34,940	2,62,294	3,09,414	2,48,214	1,87,805	49,572	...	96,466	1,26,589	1,16,000	1,05,762	61,332	67,518	21,378	5,426	19,66,449	1,34,452	1,89,615	67,222	...	1,22,393
	Total, Rajpootana ...	20,37,644	23,67,806	25,32,556	22,15,579	22,10,413	21,56,224	21,44,388	21,69,316	23,94,651	20,65,885	21,53,713	23,31,455	22,73,053	20,05,779	23,01,234	3,28,84,166	22,18,945	22,34,891	22,64,909	...	30,672
Other Sources.	Sultanpur ...	6,01,600	5,71,263	7,82,854	7,31,512	7,13,225	6,29,593	6,68,180	5,56,889	5,55,079	7,13,951	7,27,164	6,29,386	7,39,077	8,74,296	8,50,941	1,03,61,660	6,90,778	6,79,265	7,66,998	22,833	...
	Saimbhu ...	1,91,551	2,09,742	1,13,845	2,09,903	2,39,670	2,76,753	2,15,131	1,63,345	1,32,077	1,64,559	66,127	1 24,573	1,43,529	1,61,146	2,30,908	24,89,786	1,65,785	1,93,256	1,97,299	...	61,027
	Punjab Mines ...	11,34,912	11,12,519	11,96,957	11,76,287	12,50,239	14,62,667	12,75,359	13,72,775	13,54,969	13,56,278	13,37,398	12,21,944	12,96,514	15,59,949	14,85,543	1,92,49,439	12,83,296	12,96,647	13,32,863	1,04,216	...
	Bombay ...	18,553	2,83,706	2,36,178	4,44,151	6,43,565	8,09,272	7,56,937	7,65,873	7,10,258	7,92,052	7,96,362	7,80,180	8,23,529	6,66,558	(a) ...	84,65,941	(c) 7,16,127	(b) 6,81,039	7,47,508	58,269	...
	Madras ...	...	1,770	7,052	3,194	3,786	2,443	26,564	82,593	1,40,439	1,39,455	2,09,799	5,72,942	3,97,154	3,62,593	(a) ...	16,39,938	(c) 1,33,495	8,577	2,56,598	2,17,359	...
	Madras or Bengal ...	...	1,07,217	1,94,211	1,99,032	1,39,852	1,63,286	60,630	1,02,316	84,650	90,533	Not	known.	...	...	...	11,07,386	(d) 1,23,043	1,57,484	94,506	...	43,078
	Saltpetre salt ...	48,782	39,851	21,982	14,106	14,559	17,269	19,268	19,892	33,093	40,965	36,625	33,765	35,370	23,892	24,875	4,54,776	28,985	23,714	33,937	9,953	...
	Other salts ...	36,107	46,226	35,560	13,961	18,914	11,955	37,212	37,041	10,578	11,476	11,170	7,848	12,439	6,612	11,142	2,66,261	17,883	24,511	12,696	...	12,425
	Total, Other Sources ...	19,21,423	22,87,185	26,14,304	27,91,191	30,62,289	34,04,588	31,02,372	29,62,824	30,29,072	32,63,353	32,28,125	30,72,278	33,76,703	32,77,026	26,48,211	4,89,67,979	31,51,872	29,33,579	33,89,782	3,36,220	...
	Total, Northern India ...	39,58,967	45,77,991	51,47,860	50,04,770	52,72,693	55,60,812	52,46,460	51,32,140	53,23,723	53,29,238	53,81,838	54,03,733	56,50,966	52,82,805	49,74,945	7,72,52,085	51,52,806	51,68,554	54,54,705	3,36,148	...
Foreign, Liverpool and other foreign salts ...		55,95,440	49,79,943	51,71,561	60,52,670	78,26,597	82,20,645	62,94,530	78,90,535	71,19,144	76,51,206	81,98,606	79,14,897	81,12,139	85,12,156	84,61,602	10,82,10,833	78,14,055	64,84,418	78,96,239	14,61,820	...
Grand Total ...		95,54,407	95,57,933	1,03,19,421	1,10,57,440	1,30,99,290	1,37,81,458	1,15,40,990	1,30,22,675	1,24,52,867	1,29,80,444	1,35,80,444	1,33,18,630	1,37,63,105	1,37,94,961	1,34,36,547	18,55,02,918	1,29,66,861	1,16,22,972	1,33,50,944	17,97,968	...

(a) Omitting years 1864-65, 1865-66, 1866-67.
(b) Ditto. ditto ditto
(c) For thirteen years only.
(d) For nine years only.
(e) Mileage rate abolished.

PENAL ACTION OF THE DEPARTMENT.

Number of persons arrested.

51. The number of persons arrested for breach of the Inland Customs Laws, and the manner in which they were dealt with, are shown in the following table :—

Year.	Number arrested.	Released by the Department.	Sent up for trial.	Acquitted	Convicted.	Percentage of conviction.
1877-78 ...	9,876	3,351	6,525	302	6,223	95·55
1878-79 ...	7,015	3,408	3,603	164	3,386	95·38

Details by divisions will be found in appendix IV. of this report. Arrests, &c., connected with the sugar duties, which were remitted on the 31st of March, 1878, have been omitted from the figures in the tables and appendices showing the penal action of the Department for the year 1877-78.

Explanation of the decrease in the number of arrests.

The number of persons arrested has fallen off by 2,861. Fewer arrests by 806 were made in the internal branch, where the people, being in better circumstances than during 1877-78, which, it will be remembered, was a year of drought and scarcity, had less need to resort to the illicit manufacture of salt as a means of livelihood. In the Panjab Mines division, including the Indus and Sutlej valley lines, there was an increase of 124 in the number of arrests made ; this increase chiefly occurred on the upper part of the Indus line, where Kohat salt continues to be smuggled. The great bulk of the decrease in the number of arrests, *viz.*, 2,289, occurred on the line, and is due to the imposition of duty on salt at the sources in Rajputana from the 1st of October, 1878, and to the prohibitions of the sale of untaxed stocks in native states from the same date. The effect of these two measures was to increase the value of salt so greatly above line that smuggling across the line practically ceased therewith. During the year 110 persons were arrested at the salt sources in Rajputana for stealing or smuggling salt ; these arrests all occurred after the 1st of October, the date on which duty began to be levied at the sources.

Last year 6,525 persons were sent up to the courts for trial and 6,223 were convicted. This year 3,603 persons were committed and 2,386 were convicted. The percentage of convictions on committals was practically the same in both years, *viz.*, over 95 per cent.

Number of persons released by the department.

52. The following abstract gives details of the releases by the Department :—

Year.	On payment of double duty, or, in default, confiscation of salt.	For possessing less than four chattaks of salt.	Infirm persons and children.	On proof of ignorance or inadvertence.	For want of proof.	Total.
1877-78 ...	933	1,200	272	157	789	3,351
1878-79 ...	659	230	131	330	2,058	3,408

The releases shown in the first column of the abstract occurred on the Inland Customs Line; 2,027 out of the 2,058 releases in the fifth column occurred in the internal branch, and were cases in which only small quantities of salt earth or brine were found in the houses of persons engaged in the illicit manufacture of salt. The officers of the Department appear to have efficiently and carefully administered the Customs laws, and I am satisfied with their action.

Punishments awarded by the criminal courts.

53. The following table gives details of the punishments inflicted by the criminal courts on the persons prosecuted and convicted. Details by divisions will be found in appendix V. The average period of imprisonment is very little below that for the preceding year, and the average amount of fines inflicted is also slightly less; however, I am disposed to consider both as generally adequate this year :—

Year.	Number imprisoned in default of payment of fine.	Average period of imprisonment.	Number paid fine.	Average amount of fine.
		M. d.		
1877-78	3,369	1 13·96	2,760	6·25
1878-79	1,845	1 12·60	1,532	5·44

Quantity of salt confiscated.

54. The following table shows the quantity of salt confiscated for breach of law or rule and the quantity subjected to double duty, as a mitigation of the penalty of confiscation :—

Year.	Confiscation.			Double duty.		
	Salt.			*Salt.*		
	Cases.	Quantity.	Value including duty.	Cases.	Quantity.	Amount of extra duty so levied.
	No.	Mds.	Rs.	No.	Mds.	Rs.
1877-78 ...	2,480	2.880	9,560	604	1,334	7,387
1878-79 ...	1,391	1,793	7,330	393	320	1,584

Details by divisions will be found in appendix VI. The levy of the duty on salt at the sources since the 1st of October has caused the decrease in the quantity of salt confiscated and paying double duty, as no excesses over the quantities of salt paid for and shown in the rawannas are now possible During

PENAL ACTION OF THE DEPARTMENT.

the year Collectors and Assistant Commissioners of Inland Customs disposed of 1,014 cases of confiscation and double duty under clause 3 of section 14 of Act VIII. of 1875, and 770 cases were referred to Revenue Commissioners under clause 2 of the same section. The recommendations made by this Department in these 770 cases were all confirmed. There were no appeals from the orders of the Collectors and Assistant Commissioners of Inland Customs. Particulars of these cases will be found in appendix VII.

SMUGGLING.

PANJAB MINES DIVISION.

Smuggling continues to be most prevalent towards the northern extremity.

55. Smuggling has not prevailed to any great extent during the year under report. In the Panjáb Mines Division it continues to be most prevalent towards the northern extremity of the Indus preventive line In the whole division, however, only 387 attempts at headload smuggling were made, and out of these 365 captures occurred In the Ghazi beat one smuggler lost his life while violently resisting capture with arms in his hand. The Customs jamadar who inflicted the wound from which the smuggler died was tried in the Hazarah Magistrate's court and acquitted, the Magistrate finding that he "had only done his duty as a Government servant." On the salt range few and only petty cases of smuggling or thefts of salt have happened, thanks to the vigilance of Mr. Shaw, the Collector, and his officers.

LINE.

There has been very little smuggling.

On the Inland Customs Line (abolished since the 1st of April, 1879) there has been very little smuggling during the year, and from the 1st of October, the date on which duty began to be levied at the salt sources, it practically ceased to exist. One case, though not exactly of "smuggling," but of illicit manufacture of salt in dwelling-houses in the Gurgaon district, deserves mention :—Mr. Chill, the Patrol of Garhi Harsarn, on information received, searched the houses of two villages and found 42 persons engaged in the illicit manufacture of salt. Besides implements and utensils for the manufacture, and brine and salt earth, 4 maunds and 32 seers of good alimentary salt were seized. Other smaller seizures of illicitly manufactured salt have been made in the Gurgaon district, showing that a trade was threatening to spring up in this salt since the extinction of line smuggling, but under my orders a subordinate officer and a patrolling party have been posted on the suspected tracts, and since then illicit manufacture is reported to have ceased.

INTERNAL BRANCH.

Illicit manufacture has been less less prevalent.

In the internal branch illicit manufacture has been less prevalent than in the preceding year, which was one of drought and great distress, and I am satisfied that the officers of this branch of the Department have, with one or two exceptions, discharged their important duties efficiently.

THE SALT SOURCES.

A few petty attempts to steal salt have been made.

At the salt sources a few petty attempts to steal salt have happened since the 1st of October, but this was to be expected since the imposition of the duty on salt sold at the sources, and it is a matter for congratulation that the attempts have hitherto been few and petty. On the luni tract up to the close of the year under review but few removals of salt occurred, very little salt having formed in the river and its nalas up to the 31st of

March. Since then, however, some rather extensive removals have occurred, which will be reported on specially, as well as in my next annual report.

Statistics of smuggling furnished.

The following table gives the statistics of headload smuggling, and shows the percentage of successful attempts in 1878-79 compared with 1877-78 :—

	Number of head-loads.	Number of maunds of salt seized.	Number of head-loads.	Number of maunds of salt seized.	*Number of head-load smugglers seized.*	
					1877-78.	1878-79.
	1877-78.		1878-79.			
Line, Panjab Mines ...	160	54	387	73	229	365
Line, Panjab South ...	1,989	988	1,838	962	918	685
Line, North-Western Provinces	2,874	610	1,024	187	2,457	920
Line, Central Provinces ...	129	32	14	5	103	10
Pachbudra	...	...	76	36	...	43
Total ...	5,152	1,684	3,339	1,263	3,707	2,023
Percentage ...	...	...	...	...	71·95	60 59

The percentage of captures on the number of attempts made is lower than in the previous year; but remembering that dark nights are those selected for smuggling, the results are, in my opinion, not unsatisfactory.

ESTABLISHMENT.

56. The following officers deserve special mention for their services during the past year :—

Deputy Commissioner.

Mr. R. J. Whitten rendered me valuable assistance in taking over the salt sources in Rajputana, as well as in the supervision of the internal branch.

Assistant Commissioners.

Messrs. Synnott, Shaw, Bradford, Lyon, Ashton, and Howard, Assistant Commissioners, have all continued to earn my approval in the execution of the duties entrusted to them.

Patrols and Assistant Patrols.

The following Patrols and Assistant Patrols have deserved special mention for their zeal and energy during the past year :—

Patrols.—Messrs. Verrieres, T. L. Barlow, Kali Narain Rai, Hardingham, Chill, Bolster, Schneider, Reid, Morley, Tregear, Mitchell, Robyns, and Armstrong.

Assistant Patrols.—Messrs. McGowan, Skeaf, Angas, and Scully.

Criminal prosecutions of establishment.

The following table gives a detail of the prosecution of the establishment for criminal offences committed during the year. There were, it will be seen, only five prosecutions, and none

of these for grave offences, among a force consisting of nearly 10,000 officers and men:—

Division.	Colluding with smugglers.	Enticing a married woman.	Causing hurt.	Theft.	Total.
Panjab Mines Division	2	...	...	2	4
Panjab, South	...	...	1	2	3
Internal Branch	...	1	...	...	1
Sambhar	...	...	...	1	1
Total ...	2	1	1	5	9

Casualties.

The following statement shows the casualties other than those caused by reductions of establishment in the force in 1878-79:—

	Collectors and Assistant Commissioners.	Patrols and Inspectors.	Assistant Patrols.	Sub-Assistant Patrols and Sub-Inspectors.	Kotgasht.	Jamadars.	Peons.	English Clerks and Muharrirs.	Servants.	Total.	Percentage of each kind of casualty on total establishment.
Sanctioned strength on 1st April, 1878.	9	57	51	129	190	748	8,030	287	321	9,822	...
During the year 1878-79.											
Died	...	1	2	2	1	10	57	6	...	79	0·8
Dismissed ...	...	...	...	...	2	4	138	11	4	159	1·62
Deserted	...	...	...	...	...	4	84	1	...	89	0·91
Failed to rejoin from leave	...	...	...	...	1	7	240	...	...	248	2·52
Resigned	...	1	...	...	3	3	103	7	6	123	1·25
Removed as unfit ...	...	...	...	...	5	2	5	1	...	13	0·13
Total casualties ...	...	2	2	2	12	30	627	26	10	711	7·24
Percentage on casualties	...	3·51	3·92	1·55	6·31	4·01	7·81	9·06	3·11	7·24	...

During the year the health of the force has been on the whole good. In the Panjab and Rajputana, however, the men suffered between September and November from fever, and there were several deaths from this cause among the men who accompanied me to Rajputana to take over the salt sources and the Luni tract in October.

Explanation of increase in casualties.

On the whole the casualties are in excess of those that occurred in 1877-78, the increase being principally in the failures to rejoin from leave (many men go home sick and die) and resignations, owing to the unpopularity at first of service at the Pachbudra and Phaloudi salt sources, where necessaries are dear and

Measures taken to mitigate the hardship entailed on men whose services were dispensed with consequent on the abolition of the line.

scarce and the water scanty and bad. Paragraph 1 of the report shows the number of all grades whose appointment came under reduction by the abolition of the line and by other reforms during the year. The hardship to individuals is of course very great on these occasions, but it was mitigated as much as possible by the grant of special gratuity to the officers who had not received three months' previous notice of their intended abolition, and by using every endeavour to get their services verified and their pensions or ordinary gratuities passed as quickly as possible. For the inferior servants abolished, most of whom were only entitled to gratuities, on a proposal of mine to the Government of India for the avoidance of delay in verification of service, &c., I was empowered to disburse gratuities from the Agra treasury up to Rs. 70,000, and I am glad to say that, under the authority conferred, I have been able already to pay most of the gratuitants their dues. Ordinarily these gratuities would have taken quite two years to settle, or a considerable establishment would have had to be retained to get them more speedily disposed of.

W. S. HALSEY,

Offg. Commissioner, Inland Customs.

APPENDIX A. (*Vide page 36.*)

DEMARCATION OF THE LUNI TRACT.

From—The Officiating Commissioner of Inland Customs,

To—The Secretary to the Government of India.

Dated Camp Kapada, the 24th November, 1878.

I regret to have to inform you I have been unable to carry out the demarcation of "the Luni tract" for the following reason.

2. I left Pachbudra on the 11th of October, and finished my inspection on the Luni tract, from Tilwara down to the Runn, by the 1st of November. The result of my inspection will be found contained in my memorandum A. in the appendix to this letter.

3. When I had finally determined upon the tract of country which it was necessary to demarcate, the vakil appointed by the Darbar to assist in the demarcation pointed out to me that his authority only extended to the demarcation of the "Khari soil," and not to the village sites and cultivation. When I drew his attention to the fact that the whole country was one continous salt bed, only concealed from sight by the cultivation and jungle, he admitted the fact, but stated his orders were peremptory. I therefore instructed him to address the Darbar on the subject, and myself wrote to the Political Agent demi-officially. At the same time I at once determined to return to Jodhpur, leaving a portion of establishment I had taken with me in camp at Bhatki with instructions to refrain from all interference and to await further orders.

4. On my road back to Jodhpur I received the accompanying copy of a letter from the Dewan of Marwar, to the Political Agent, Jodhpur. To this I replied, and the result was a further letter from the Dewan of Marwar, reiterating the contents of his former letter, and to this I finally replied.

5. It appears to me paragraph 12 of your letter No. 277, dated the 31st August, has left me no alternative. I have endeavoured, as far possible, in my memorandum on the Luni tract, to make clear to you the actual state of the case, and I have no hesitation in saying, if the Darbar's view is the correct one of the interpretation of the words "Luni tract," the existence of such vast deposits of natural salt is fraught with infinite danger to the salt revenue.

6. It is not a question of suppression of salt *manufacture*—I believe the good faith of the Darbar is quite sufficient for that; it is question of suppressing *nature* on a gigantic scale, which I hold to be absolutely impossible, and which, even if attempted, could never be successful, and must necessarily be accompanied by constant friction.

7. The Darbar have, however, brought the subject to issue on the question, what was meant by the words "the Luni tract." They contend it means only the salt sources of Boyatra. I have had it pointed out to them that there are no such places in the common acceptation of the term as applied to the delta of the Luni, and it will be observed they do not traverse this contention, nor could they well, as according to the list of salt-producing villages given by the Jodhpur Darbar, no salt is extracted from the river at Boyatra. And their argument practically amounts to this, that by the entry of the names of the first five villages in the schedule attached to the agreement, and by the payment to the jagirdars, we have shut ourselves out from collecting salt anywhere except in the village of Boyatra. If such an argument were admitted, we might as well give up all idea of British jurisdiction in the Luni tract.

8. As regards the argument that the sum of Rs. 1,500 was altogether insufficient for such a tract of country, I have only to remark that that sum represents all that the Darbar ever received from any part of the Luni river, and I am prepared to go further and assert that whatever collections were made at Boyatra during the past five years have been made on salt collected either in the Runn, Akhori, or Bhatki, and that no dues have been collected on salt sold, the produce of deposits within the limits of the village of Boyatra.

9. Nor is the proposal to include these villages within the line of demarcation at all contrary to the spirit of the agreement. By the Darbar's own showing, in the register of salt-producing lands, the dues in the villages in question were collected by jagirdars. This interest has been compounded for by an annual payment on the part of the British Government, and practically there remains no one else to be paid; if, then, they are included within the line of demarcation, they become exceptions to article I. of the agreement.

10. Nor is the case in any way complicated by article VIII, as there are no manufactures; the salt is self-producing.

11. Finally, I would remark the contention of the Darbar is specially directed against the including of these five villages within British jurisdiction; were it not so, it might have been possible, by abandoning all that portion of the Náyar lying to the north of Hoti, to have conciliated them; nor can I admit that it is a question of the feeling of a large population. With the exception of the five villages referred to, all hamlets scattered over the tract are almost entirely inhabited by migrating Sindis, who come there simply for the sake of pasture for their flocks.

12. The real fact is that whoever has salt jurisdiction over those five villages has the command of the tract, and without it all control is impossible.

13. I shall be obliged by your favouring me with orders on the subject as soon as possible.

Memorandum by the Officiating Commissioner of Inland Customs on Luni tract—dated Jodhpur, the 23rd November, 1878.

The writer, accompanied by Mr. Whitten, the Deputy Commissioner; Mr. Paxton, an Assistant Patrol; and Nanuck Chand, a Sub-Assistant Patrol from Sambhar, left Pachbudra on the 11th October, together with Bhandari Baldeo Chand, the officer deputed by the Darbar to assist in demarcating "the Luni tract."

2. We struck the river at Tilwara, eight miles from Pachbudra, near where a small stream from the north joins it; this stream evidently draining the salt fields of Pachbudra, Kher, and Tilwara. Practically, all these fields are coterminous, leading from one into the other, and so into the Bala nadi, and the Kher fields have been included in the Pachbudra demarcation. The Tilwara fields, though at one time perhaps as prolific as the Pachbudra field, are now quite abandoned, and at first it was not considered necessary to enclose them in the same line of demarcation. But enquiry subsequently showed that the whole country down the stream, and as far as Jalakhera, is supplied with salt from the Bala nadi under the name of Tilwara salt, and it became necessary either to have an isolated post on the Bala nadi, treating it as it is an affluent of the Luni river, or, by carrying on the Pachbudra line a further three miles west, include it in the Pachbudra Dariba.

3. I have preferred the latter course, as I found, as will be seen hereafter, that it was quite unnecessary to claim jurisdiction over any of the adjacent part of the river.

4. The river-bed was carefully examined by the officers with me, each officer taking a portion of the river and reporting on it separately, and I have come to the conclusion that, as far down the stream as Nagar, the salt-bed is as deep under the bottom of the river as Pachbudra, *i.e.*, from 12 to 15 feet below the surface of the soil—in fact so deep as not to affect the stream itself. The wells for drinking water on both sides of the river are very shallow, and evidently are supplied by the surface rainfall; the water though brackish is not absolutely saline, nor is the river water along this distance so saline as to be undrinkable. At only four places a very inferior salt is got out occasionally in years of scanty rainfall. Samples were obtained, and from the dimensions of the pools, under any circumstances, the quantity yielded by all four would not exceed 800 maunds. The salt is chiefly used for hide-curing, but is also eaten by the very lowest classes on the spot.

5. It would appear to me that this salt is formed from brine brought down from the Pachbudra, Kher, and Tilwara fields, by the Bala nadi during the monsoon.

6. I propose to have these pools occasionally inspected by a patrol's party from Pachbudra during the hot season, and on any appearance of salt forming it would be mixed with earth. In that form it would still remain useful for hide-curing; at the same time the revenue would be secured against any attempt to trade in it.

7. From Nagar down to the junction of the Sukri with the main river we found several pools at the villages of Ilaidu, Limbau, and Padaru. The salt is still very inferior, of the same quality as found higher up. The outturn of these pools is estimated at the outside at 800 maunds, but the origin of the salt in these pools seems to me susceptible of a different explanation.

8. A little lower down the river, at the junction of the Sukri and Luni rivers, on the north angle for two miles up each stream, saliferous earth was distinctly visible on the river banks; and in the dry bed of a shallow fork of the Sukri river, running into the main stream at Ranodar from opposite the angle referred to, fresh salt efflorescence was found, and it is evident that the salt-bed is beginning to approach nearer to the surface.

9. The salt obtained from the branch is still inferior and chiefly used for hide-curing, and owing to the shallowness of the nala, though half a mile long, not more than three hundred maunds are produced.

10. From the point of junction of the Sukri nadi, the right branch of the Luni is called the Mithi nadi (salt river); and at Charani, where a rather extensive deposit takes place opposite Chitalwana, the salt commences to assume a superior character. From four to five hundred maunds are estimated as the produce of this pool, and though some of it is equal to the salt produced lower down, the bulk of it is inferior and principally used for hide-curing.

11. From the junction of the two rivers, we lost all trace of Pachbudra salt in the bazars, although at first we were very much inclined to assume that what was shown us as Boyatra salt was Pachbudra salt. Since then we have arrived at the fact that Boyatra salt is in every way quite as fine a salt, and I may say, when new, of a much finer colour, than Pachbudra salt.

12. At the point of junction the relative prices were—Pachbudra 30 seers, and Boyatra one maund, per rupee.

13. From Charani down to Warramba we could hear of no pools where salt formed in such sufficient quantities as to make them noteworthy; but the river had become intensely saline, with innumerable saline springs along its banks, and in this condition this branch continued until it merged into the Runn below Mandauli. At the present time there is

a rapid stream of strong brine flowing into the Runn, where it immediately crystallizes all over the surface of the mud; but by March this is said to cease, and in every pool along the entire length salt is said to deposit in large quantities.

14. In the mid-stream, which takes off opposite the village of Hoti, but in which there is no water now running, at the villages of Batwa and Paota, are numerous pools, out of which from 1,000 to 1,200 maunds are annually taken. The salt, of which we obtained specimens, is similar to what was obtained at Charani—that is to say, the quality was superior; we saw some very fair crystals, although the samples were dirty.

15. From Hoti we proceeded to Boyatra; there we were shown some magnificent crystals, and were told of what appeared to us (from the fertile nature of the country) the fabulous amount of salt available on the lands below the village of Bhatki.

16. The next morning we accordingly proceeded to Bhatki, a distance of about six miles. After leaving the village of Dingpura we came out upon a plain extending about three miles east and west, and from a little north of Bhatki down to the village of Mandauli in the south, and bounded on the east by high sandhills, on which were situated the villages of Bhatki, Metauli, and Joriali.

17. The whole of this enormous plain is without doubt one vast salt bed. Every here and there the ground suddenly falls in as it were, and forms a natural reservoir; and as the river in its annual inundation covers the plain, these holes are filled with water, and as the water evaporates, each hole becomes a separate reservoir of salt. In a long open hollow running north and south immediately under the village of Bhatki, and eventually opening out under Metauli in a regular nala, there are here and there pools of different depths with water still in them; in the shallowest pools the salt has already formed and is ready for extraction, and a sample taken out of one of them is forwarded with this memorandum for your inspection (it will be understood these crystals are taken out of very shallow pools, and though still incomplete, have been formed within the last two months).

18. That the water contained in these holes (though, as I have above said, it is in a great measure a portion of the overflow of the river) is not the source of the salt we find in such quantities is at once apparent from the numerous brine springs now running into the long open hollow I have above endeavoured to describe. And the only conclusion to be come to, and in which the Deputy Commissioner thoroughly concurs, is that if this was the whole of the salt-bearing area in the Luni river tract, we should have a stock of salt infinitely larger, purer, and cheaper than in any source at present known to us.

19. At Mandauli the pools were much deeper, and at this place the depression I have been last describing joins the Mithi nadi beyond the village of Mandauli, the country merges into the Runn, and the surface of the soil is covered with salt.

20. To return to Boyatra: the country was explored to the south to the borders of the village of Mandauli, and from there to where the country merges into the Runn, the only depression found in the neighbourhood, except the Mithi nadi, which runs close to the village site, was a small depression in which there was no water; it was covered with saline efflorescence—in fact, it was not deep enough for the brine springs to affect it.

21. From Boyatra we proceeded to Khejriali. The country, until we approached the latter place, was not so fertile as between Hoti and Boyatra, nor did we find any depression or lodgments of water. The mid-stream was very deep, was running very fast, and the water highly saline, the banks being full of brine springs.

22. The branches marked A, B, and C in the map I enclose do not now exist, and the western branch falls into the mid-stream at the village of Akhori.

23. The mid-stream and western branch were now examined from Serachun downwards. After joining at that place they again bifurcate and join eventually at the village of Akhori, about eight miles south of Khejriali. Both streams have water in them, but the west branch is now still water, the brine is evaporating rapidly, and we saw small fish dying all along the edge of the water in such innumerable quantities as to give a silvery edge to the water when seen from some distance.

24. It appears that from January or February the stream in the mid-channel ceases to flow, and in March salt begins to form in every pool; in fact, in both streams from Serachun to Akhori, and from there in a single channel all the way to the Runn, the river is a continuous producing reservoir of salt.

25. The Bakasur salt marsh is evidently higher than the rest of the delta of the Luni, for to obtain salt there it was necessary to excavate pits, and in fact carry out the Pachbudra system of manufacture, with the exception that the return was more prompt, and it may be the brine springs are not so numerous in that direction. Anyhow the manufacture has been in abeyance for some time, and it is exceedingly difficult to account for it, considering that within ten miles there has always been such countless tons of salt only waiting to be picked up.

26. We found about 1,200 maunds of salt stored at Akhori and from these stores I forward two samples, noting at the same time that the discolouration is owing to careless storage. The larger crystals are the produce of deep pools in which branches of trees and shrubs (irrespective of kind) had been thrown in; the smaller and whiter crystals, the natural produce of the water. The only other place we heard of as having stored salt was Bhatki, but upon further enquiry it was found that the high floods this year had washed the stores away.

27. It is hardly necessary for me to say that in every direction there were small affluents of these main streams, and all more or less saliferous according to their depth.

28. From the enormous number of salt springs in existence in every direction, at least wherever streams or depressions enabled us to see them, it became evident that the whole of the tract of country called "the Nayar" (the Nueyar of the map) defined by a dotted line in the map of 1846, corrected up to 1856, and extending from Nagar in the north to the Runn in the south, and including in some cases portions of villages, in some cases whole villages, and affecting some 36 villages in all, and covering an area of over four hundred square miles, is merely a thin upper crust of highly fertile alluvial deposit, overlying a very extensive salt-bed.

29. One of the most remarkable features of this tract of country is this "Nayar," or hard ground, in contradistinction to the "Thull," or sandy soil adjacent to it. It is not easy to describe the wealth of pasture or the fertility of the soil within its limits. In the narrower and northern parts it is all now under the plough for wheat, which in good years is said to sell at the rate of two maunds per rupee and bajra at four maunds. Below the junction of the Sookri, where it commences to widen out, plains covered with heavy grass and dotted with various jungle trees are full of herds of young horses, cattle, and buffaloes, and this is the case the whole way down to about four miles south of Boyatra, when the grass gradually fades away in a plain covered with light saliferous soil, and so on into the Runn. The population is scanty, but remarkable for their physique, and there is an air of prosperity about them which is exceedingly pleasant, though very extraordinary, when it is remarked that there are not fifty houses in the whole tract built even of mud, much less sun-dried bricks. Every one lives in huts made of bushes and grass, and I

believe the cause of this is that they all live below high-water mark and nearly always have to abandon the delta in a heavy monsoon year. As for the cattle and buffaloes, I think I never saw finer animals anywhere, and yet I suppose neither men or animals have ever tasted water which is not more or less saline.

30. As regards the state of the salt trade, we found one Banjara with 100 bullocks waiting at Akhori to purchase salt; on hearing that he would have to pay duty, he immediately left. Even last year, as far as the statements made to us are reliable, there was not more than 20,000 maunds sold, the fact being that the area of consumption has been during the last ten or fifteen years very much circumscribed.

31. The salt from all parts of the delta of the Luni has always passed under the generic term of "Boyatra." This has arisen partly from the fact that the Rája of Boyatra, as the jagirdar always chose to call himself, was a man of great though indifferent character, and this character gave a personality to all his surroundings; and secondly, that whatever dues the Mahárája of Jodhpur collected on salt have at any rate for the past five years been all assessed and paid at Boyatra. As a fact, bullocks loading from the Runn, from Bhatki and Akhori, all came to have their loads counted and to pay the dues at Boyatra. Beyond this Boyatra had little or no connection with salt. The only place from which salt could have been collected within the village boundaries is in the pools of the Mithi river, and this formation taking place so late in the season, traders have always supplied themselves from places where the salt was more easily secured and at an earlier period.

32. From the enquiries we made, we found that the sale of salt goes on all the year round with the exception of the rains. It begins in November, at which time the traders load from the Runn itself; by the end of January or beginning of February they are able to obtain their supplies much closer to the high land, *viz*, at Bhatki and Mandauli; later on they get them from Akhori.

33. But there is really no limit as to the quantity they can obtain, or the place they take it from. The salt exists in an incalculable quantity and of exceeding purity all over the delta of the Luni, and I hold that no preventive force in the world could stop the people within the tract from helping themselves; and in taking possession of this tract, it will be necessary to follow the custom pursued by the Bombay Salt Department in the adjoining district of Thurrad, and that is to allow every adult a headload of salt free per annum for use of himself and family.

34. When it is considered that all this beautiful salt is manufactured by nature, exposed for the use of man for a period of eight months, and then by another process of nature all that is not used is swept off into the sea, and again after four months an equally unlimited quantity is produced, and that any quantity of this salt is at our service by the simple process of collecting it, that we have a railway at Disa, only sixty miles distant, it appears to me a great question why we should buy salt at Pachbudra or Kharaghora at all. There was a time when this salt was well known in Malwa, as it is to the present day in Sirohi and Meywar, and I am credibly informed the people of Thurrad and Pahlanpur would infinitely prefer now to have it for consumption than the Baragara salt they are compelled to use.

35. The state of affairs disclosed by our inspection will render it necessary, if my interpretation of the agreement be the correct one, and it is decided to demarcate this tract, for the Department, as soon as possible, to station a regular establishment here. The details of this establishment will be found in the appendix to follow, and which I trust the Government will approve. This establishment will have to be retained the whole year. The salt in the Runn is already sufficiently formed for extraction, and the efflorescence this year, owing to the extent of the inundation, promises to be very much larger than in most years.

36. Never anticipating there was the slightest possibility of a difference as to the meaning of the words "the Luni tract," I had taken with me a portion of the establishment above referred to, and as the difficulties at present of getting to and from the place are so great, have thought it best to leave them in camp there with strict injunction not to take any action whatever until further orders.

37. I have also fixed on a site at Bhatki for the officers' house, and another site will have to be selected hereafter on the other bank of the river; it is quite out of the question for any European, or, indeed, for any but the indigenous people of the country, to live all the year round in the delta of the river.

38. It will be necessary to open up postal communication *viâ* Suigaon, a branch post-office of Disa, Suigaon being 30 miles, and Disa 60 miles from Bhatki.

39. So also pay of establishment and necessary funds for building houses will have to be obtained in the first instance from Disa.

Apart from the fact that Pachbudra is over one hundred miles from Bhatki, there is absolutely no means of communication.

40. Finally I wish to call the attention of Government to the fact that the Chiefs of Palanpur and Thurrad receive a considerable quantity of salt at a nominal rate from Kharaghora; this they retail to their subjects at their own rate, keeping the sale a monopoly in their own hands. If the Bombay-Marwar frontier line is to be removed, I have little doubt the Luni salt will again travel *viâ* Pahlanpur and Myhakanta into Malwa, unless impeded by the Pahlanpur chiefs, which will probably be the case. I would suggest an arrangement being come to, giving them the money value of their monopoly, and inducing them to agree to use duty-paid salt. Every state surrounding them does so, and it seems invidious to make this one exception.

From—The Dewan of Marwar,
To—The Political Agent, Marwar and Jeysulmere.

No. 224, dated the 30th October, 1878.

I AM directed by His Highness the Mahárája to inform you that the Darbar has received Hindi letter, dated 25th October, 1878, from its Vakil, Bhandari Baldeo Chand, deputed to attend on and accompany Mr. Halsey, stating that the area of salt sources around Boyatra having been found to be immensely extensive, that officer intends to demarcate this area by a line extending from Hotigaon to Bakhasar towards the south, and from the latter village to Mudali, enclosing all the villages eastward of that locality.

The letter further states that Mr. Halsey has been kind enough to assure the Vakil that the Government will only take possession of all the salt sources within these limits, and will not in the least interfere with the fiscal and other rights of the Darbar over the villages or cultivable lands included within these limits.

The Darbar Musahibs having fully considered the matter, I am directed by His Highness the Mahárája to submit that by the "Luni tracts" the Darbar clearly meant the salt sources of Boyatra in Sachore. The other salt sources which the Commissioner of Inland Customs intends to enclose within the proposed line of demarcation, such as Bakhasar and Mudali, have already been treated separately—*vide* schedule A. appended to the salt agreement—and as such need not be included in the proposed limits.

Of course, as far as the salt sources within the limits of Boyatra are concerned, the Darbar can have no objection to the arrangements

proposed by the Commissioner of Inland Customs with regard to the limits of these sources and the security of smuggling salt, provided they do not clash with the fiscal and other legitimate rights of the Darbar over the numerous hamlets or cultivable fields or grounds enclosed by the proposed demarcation.

From—The Officiating Commissioner of Inland Customs,

To—The Political Agent, Marwar.

Dated Jodhpur, the 18th November, 1878.

I HAVE the honour to acknowledge the receipt of your letter dated 30th October, enclosing the copy of a letter from the Dewan of Marwar.

2. I should have replied to it at once had not the contents of the Dewan's letter necessitated my immediately proceeding to Jodhpur.

3. From the contents of the Dewan's letter it appears that the views of the Government of India and the Darbar are at issue from the very outset as to the meaning of the term "the Luni tract."

4. The following is an extract from my instructions from the Government of India on the subject of taking over the "Luni tract":—

"The general idea is to obtain control over the entire course and estuary of the Luni from near Ballotra to the Runn of Cutch. In some places the strip of country which it will be necessary to include will not exceed a mile in width; towards the mouth of the Luni it will probably be several miles in width. In many of the affluents of the Luni large quantities of salt are said to form near their junction with the Luni during the hot season. In all such cases such portions of the course of these affluents as may be necessary will be included in the tract which you will have to demarcate."

5. From the above it will be observed that my proposal does not include anything like the area the Government of India anticipate. I have determined it will be unnecessary to have jurisdiction over the river north of Nagar, except at the affluent called the Bala nadi opposite Tilwara; nor do I consider it necessary to include any of the other affluents.

6. As regards the views of the Darbar expressed in the letter from the Dewan of Marwar, I have only to say that there is no place in the village of Boyatra from which salt is or has been extracted for sale. Boyatra is merely the generic term for all salt collected and sold from the delta of the Luni, and the reason why the name of this village has come into use to specify the kind of salt is because at Boyatra the Darbar's dues have always been collected, and the Banjaras or other traders, after having collected their salt, whether in the Runn or in various branches of the Luni, have always been in the habit of going to Boyatra to have their cattle counted and the dues assessed.

7. It is evident, however, from the passage quoted above that the British Government, at the time of making the treaty, held entirely different views from what the Dewan informs me were held by the Darbar, and I think this is fully borne out by the fact of the expression "the Luni tract" being entered in the treaty, as if the British Government had understood it to mean any definite place (such as Boyatra) they would have defined it as they have done Pachbudra, Phaloudi, &c.

8. I trust therefore the Darbar, after reconsidering the subject, will permit me to carry out the demarcation as I propose.

9. As regards the fact that villages fall within the line of demarcation, I have only to remark that under article IV. of the Nawa Gudha treaty and the Sambhar joint jurisdiction treaty, a great number of villages are situated within the line of demarcation, and although the British Government have had possession of the Sambhar Lake for eight years, there has not been one case of house-search.

10. And finally, article XIV. of those treaties is by article V. of the new agreement extended to this tract. I trust, therefore, the Darbar will rest assured there will not be the slightest interference with their fiscal and other legitimate rights.

From—The Officiating Commissioner of Inland Customs,

To—The Political Agent, Jodhpur.

Dated the 22nd November, 1878.

I HAVE the honour to acknowledge the receipt of your No. 813, dated 20th November, 1878, with enclosure, from the Dewan of Marwar.

As my instructions from the Government of India are so very definite and directly in contradiction to the views of His Highness the Mahárája as expressed by the Darbar, there remains to me no other course than to refer the matter to the Government of India for orders.

In the meanwhile I trust His Highness will see no objection to the two officers and men I left at Bhatki remaining there until some solution of the interpretation of the agreement is arrived at. I will issue instructions at once to them, informing them there will be delay in assuming charge of the "Luni tract," and that in the meanwhile they will take no action whatever of any kind, either as regards salt or anything else, until they receive further orders.

From—The Dewan of Marwar,

To—The Political Agent, Marwar and Jeysulmere.

No. 253, dated 20th November, 1878.

I HAVE the honour to acknowledge the receipt of your office docket No. 802, of 18th instant, with a copy of letter of the same date, from the Officiating Commissioner, Inland Customs, to your address, expressive of that officer's interpretation of the term of the "Luni tracts" and his views thereon.

Having duly laid the subject of the latter in question before His Highness the Mahárája, and thoroughly discussed it with the Darbar Musahibs, I am directed to repeat that by the term of the "Luni tract" the Darbar from the first meant nothing else but the village of Boyatra.

This interpretation of the term, irrespective of its being distinctly pointed out and explained by the Darbar Musahibs to the Agent, Governor-General, Mr. A. C. Lyall, and Colonel Cadell at the time of salt negotiations at Jodhpur, can unequivocally be proved, and is sufficiently borne out by the following facts:—

1*st*—It is obvious that with the exception of Boyatra *only*, all the Darbar salt sources along the entire course of the Luni down to Akhori, a village about three kos from that village, have been leased out separately to the Government, *vide* schedule A. of the new salt agreement; what other Luni tracts could then possibly have remained except the village of Boyatra.

2*nd*.—Had the Darbar by the Luni tracts meant an extended cordon of salt sources along the course of that river, including a number of villages, it could not naturally have leased them out for a sum of Rs. 1,500; and it is a significant fact that this sum is the average salt income which the Darbar actually realized from no other place but from the village of Boyatra.

From the above you will be pleased to observe that by the term of Luni tracts, the Darbar from the first understood nothing else but the village of Boyatra.

With regard to the villages which the Officiating Commissioner of Customs intends to enclose within the line of his proposed demarcation, I am directed to submit that, as these villages have already been included in the schedule A. of the salt agreement, any proposal to re-include them within the limits assumed for the Luni tracts is (pardon the expression) at variance with the spirit of the agreement itself.

No doubt the Darbar is bound to confess that by the provisions of the recent agreement, it has formally pledged to suppress entirely the manufacture of salt within Marwar, and to interdict its export when uncovered by the Government pass, and I am directed to assure you that it is quite willing to abide by these obligations and to make over to the British Government all its salt sources, provided that the villages within which they may be situated with all their cultivable lands may not be included within the limits of salt demarcations.

Moreover, the Darbar fully understands and is thoroughly convinced that the British Government and its officers will not at least interfere with the fiscal and other legitimate rights of the villages which the Officiating Commissioner of Inland Customs proposes to enclose within the limits of his demarcation around Boyatra; but the very fact of so many entire villages with all their cultivable lands, wells, fields, hamlets, houses, and even their very sites being so summarily enclosed within a cordon of new customs line, is sure to create among the villagers a feeling of their being alienated from the Darbar dominions. You may be thus pleased to consider how much injurious the creation of such a feeling must be to the interests of this Darbar.

The Darbar is so sensitive on this point, that to avoid such a forced construction being put to the term of the Luni tracts, it is quite willing to part with the sum which the Government has been pleased to pay to it annually for Boyatra, and to allow the same to be numbered among the villages included in schedule A., subject, of course, to the stipulations of the salt treaty.

Asking the favour of your due consideration to the above statement.

From—The Secy. to the Govt. of India, Foreign Department,

To—The Agent to the Governor-General, Rajputana.

No. 473P., dated Calcutta, 6th February, 1879.

I am directed to acknowledge your letter No. 2242G. of the 2nd December, 1878, regarding the demarcation of the Luni tract.

2. I am to say that under the terms of the Jodhpur salt agreement the Government of India hold power to demarcate the whole of this tract, and that the right of doing so cannot now be questioned. The fact that some of the villages within the tract are entered in schedule A. of the agreement would not support the contention, which is indeed barred *in limine* by the terms of the engagement, that the whole tract was not leased, or that the Government of India did not obtain power to demarcate it. The entries were made merely because the schedule constitutes the recognized list of indemnities which the Mahárája has to distribute.

3. But I am to say that, although the right of the Government of India to demarcate the whole tract is not to be disputed, the Governor-General in Council may be willing for the present not to exercise this right on being satisfied that the engagement into which the Mahárája has entered, to prohibit and prevent absolutely the illicit manufacture and transport of salt, be effectually carried out by the Darbar. If it is found that contraband salt is taken from the Luni tract, and that the Darbar cannot properly control this tract, the Government of India must use to the full their powers under article V of the agreement.

4. I am to request that this decision of the Government of India may be communicated and explained to His Highness the Mahárája, and that you will take all steps necessary for assuring yourself, in co-operation with the Customs officers, that the British revenue is not injured by this concession. His Excellency the Governor-General in Council appreciates, and will endeavour to regard the wish of His Highness the Maharaja to avoid formally making over the whole of the Luni tract, separately circumscribed, to the jurisdiction of British officers; but it must be obvious that, unless the Mahárája can ensure us against loss by smuggling, there is no alternative but to use our own powers of taking the matter entirely into our own hands. And it is against reason to maintain that the Luni tract meant nothing beyond the single village of Boyatra, or that the British Government has not full power to work any source within the whole tract whenever this may appear expedient. No argument in favour of restricting the power of the Government of India to deal as it may see fit with any salt throughout the whole tract could be drawn from the sum which was put down for the lease of the tract. All the leases in the agreement must be taken collectively, and the total sum paid under the agreement must be looked at (as was well understood at the time of the negotiations) as representing the price paid for the transfer by His Highness the Mahárája to the British Government of full and sole rights over all salt works within the Jodhpur State.

5. In conclusion, I am to enclose copy of a letter* from the Commissioner of Customs, and to enquire whether it is true that the people of the country are permitted to help themselves to the Luni salt.

* Dated 21st January.

No. I.

Return of strength, realizations, extent of line, &c. of the Department of Inland Customs at the close of 1877-78 *and* 1878-79.

		1877-78.					1878-79.					Remarks.
		Number of officers.	Number of men.	Miles of line.	Quantity of salt taxed.	Gross realizations.	Number of officers.	Number of men.	Miles of line.	Quantity of salt taxed.	Gross realizations.	
					Mds.	Rs.				Mds.	Rs.	
	Commissioner's Office	3	30	...	...	...	3	30	...	...	...	
Mines.	Kohat	6	198	...	4,89,220	80,894	6	198	...	5,31,555	89,458	
Mines.	Panjab	22	775	...	14,34,431	42,81,413	23	775	...	14,44,479	38,09,141	
Mines.	Mandi	3	23	...	99,373	62,108	3	23	...	77,107	48,192	
	Total	31	996	...	20,23,024	44,24,415	32	996	...	20,53,141	39,46,791	
Line.	Indus Preventive Line	28	1,120	567	...	...	12	499	325	...	1,141	
Line.	Panjab south	34	2,104	280½	14,03,307	41,79,283	13	495	...	14 25,286	37,55,231	
Line.	Total	62	3,224	847½	14,03,307	41,79,283	25	994	325	14,25,286	37,56,372	
Line.	North-Western Provinces	43	2,515	350	15,39,437	46,69,119	...	...	...	15,81,891	40,60 861	
Line.	Central Provinces	25	1,271	323¼	3 576	11,378	...	...	...	2 838	7,686	
	Total line	130	7,010	1,521	29,96,320	88,59,780	25	994	325	30,10,015	78,24,919	
Internal.	North-Western Provinces and Oudh ...	63	1,328	...	33,813	1,27,530	63	1,328	...	34,805	1,15 056	
Salt sources.	Sambhar lake	23	342	51	...	14,03,287	31	482	...	5,46,215	25,64,719	
Salt sources.	Ajmere	...	...	...	...	...	...	...	...	26,718	66,798	
Salt sources.	Didwana	...	...	...	...	...	4	68	...	1,89,040	5,95,180	
Salt sources.	Pachbudra	...	...	...	...	...	7	212	...	1,18,699	3,18,629	
Salt sources.	Phalodi	...	...	...	...	...	3	43	...	1 169	2,924	
Salt sources.	Kachor Rewasa	...	...	...	...	...	2	33	...	...	...	
Salt sources.	Luni	...	...	...	...	...	3	30	...	...	...	
	Total	250	9,706	1,572	50,53,157	1,48,15,012	173	4,216	325	59,79,802	1,54,35,016	

STATEMENT I.

STATEMENT II.

No.

Comparative Return of Receipts and Charges of the

	Central Office.		Panjab South.		North-Western Provinces.	
	1877-78.	1878-79.	1877-78.	1878-79.	1877-78.	1878-79.
VII.—SALT.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1. Sambhar sale proceeds of salt ... Quantity ... Price ...	...	...	...	...	...	...
(1a) Didwana ditto ... Quantity ... Price ...	...	...	...	...	...	...
(1b) Pachbudra ditto ... Quantity ... Price ...	...	...	...	...	...	...
(1c) Panjab mines ditto ... Quantity ... 1 anna cess,	...	...	...	...	...	...
2. Inland customs duty paid. At salt sources. Quantity ... Duty ...	...	...	...	...	...	...
On line ... Quantity ... Duty ...	...	...	14,03,307 41,09,599	14,25,286 36,82,202	15,89,437 46,66,462	15,81,891 40,54,460
3. Excise duty, internal branch ... Quantity ... Duty ...	...	...	...	...	...	...
4. Kohat sale proceeds ... Quantity ... Price ...	...	...	...	...	...	...
5. Share of Mandi revenue ... Quantity ... Duty ...	...	...	...	...	...	...
6. Government proprietary share in Sultanpur, produce (Hakimi cess).	...	...	66,458	66,712	...	...
7. Fees for licenses of Saline works, internal branch.	...	...	...	...	...	...
8. Wire tramway receipts	...	...	...	...	...	...
9. Miscellaneous, including fines and forfeitures ...	...	...	3,226	6,317	2,657	6,401
Total	...	...	41,79,283	37,55,231	46,69,119	40,60,861
Charges.						
Fixed. Commissioner of Inland Customs	29,792	30,000	...	...	...	...
Deputy Commissioner, ditto	11,963	12,201	...	...	...	...
Personal Assistant to Commissioner ...	9,322	9,600	...	...	...	...
Collectors	...	...	13,349	7,200	13,002	6,500
Assistant Commissioners	...	...	...	...	...	...
Establishment.						
Clerks	21 766	21,576	10,298	6,284	12,916	7,804
Servants and guards	1,108	1,074	1,229	711	2,828	1,246
Preventive.						
Patrols and Assistants	...	...	61,058	38,916	70,776	41,528
Sub-Assistant Patrols, Kotgashts, and Jamadars	...	...	26,386	23,467	37,849	32,118
Servants and guards	...	...	1,76,227	1,25,909	2,01,340	1,53,173
Medical establishments	...	...	1,469	1,503	1,387	269
Temporary establishment	...	...	...	...	156	...
Total	73,951	74,451	2,90,016	2,03,990	3,40,254	2,42,638
Contingent charges. Travelling allowances	5,189	8,567	2,414	1,672	2,576	1,735
Conveyance of tents and records	757	2,036	125	179	389	196
House rent and horse allowance	...	...	689	660	2,249	1,317
Hot-weather servants	187	138	203	77	219	63
Printing charges	484	...	...	...	...	...
Service postage	884	790	550	700	620	395
Stationery charges	43	63	797	549	1,548	967
Excavation and manufacture	...	...	...	...	...	...
Rewards, half fines, &c.	...	...	1,671	5,750	5,210	2,482
Miscellaneous	1,224	2,640	1,205	488	1,597	482
Petty construction and repairs	...	...	10,595	1,607	5,271	1,388
Treaty payments	...	...	...	...	...	...
Allowance to Great Indian Peninsula Railway ...	...	...	...	...	...	...
Berar allowance	...	...	...	...	...	...
Wire tramway charges	...	...	...	...	...	...
Total	8,768	14,234	18,249	11,682	19,679	9,025
GRAND TOTAL	82,719	88,685	3,08,265	2,15,672	3,59,933	2,51,663
Net receipts	...	...	38,71,018	35,39,559	43,09,186	38,09,198
Percentage of charges	0·56	0·57	7·38	5·74	7 71	6·2

II.

Inland Customs Department for the year 1878-79.

NE.				MINES.							
Central Provinces.		Total line.		Kohat.		Mandi.		Panjab Mines.		Total Mines.	
1877-78.	1878-79.	1877-78.	1878-79.	1877-78.	1878-79.	1877-78.	1878-79.	1877-78.	1878-79.	1877-78.	1878-79.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...	...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	14,34,431	14,44,479	14,34,431	14,44,479
...	...	...	...	...	...	...	...	89,652	90,280	89,652	90,280
...	...	...	...	...	...	...	...	14,34,431	14,44,479	14,34,431	14,44,479
...	...	...	...	...	...	...	...	41,69,246	37,18,425	41,69,246	37,18,425
3,576	2,838	29,96,820	30,10,015	...	...	...	...	...	...	...	...
10,629	7,109	87,86,690	77,43,771	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	4,89,220	5,31,555	...	...	...	...	4,89,220	5,31,555
...	...	...	...	80,894	89,458	...	...	...	...	80,894	89,458
...	...	...	...	...	...	99,373	77,107	...	...	99,373	77,107
...	...	...	...	...	...	62,108	48,192	...	...	62,108	48,192
...	...	66,458	66,712	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	21,689	11	21,689	11
749	577	6,632	13,295	...	...	...	...	826	1,566	826	1,566
11,378	7,686	88,59,780	78,23,778	80,894	89,458	62,108	48,192	42,81,413	38,10,282	44,24,415	39,47,932
...	...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...	...
10,823	5,900	37,174	19,600	...	...	...	...	17,910	11,826	17,910	11,826
...	...	...	...	...	...	...	...	...	...	...	...
8,879	3,786	32,093	17,874	...	...	...	...	11,348	9,158	11,348	9,158
1,422	528	5,479	2,485	...	...	...	...	1,703	1,483	1,703	1,483
35,082	19,758	1,66,916	1,00,202	1,200	1,200	3,600	4,129	64,235	51,431	69,035	56,760
25,799	14,301	90,034	69,886	2,555	3,322	723	758	34,117	27,930	37,400	32,010
92,860	66,006	4,70 427	3,45,088	13,558	12,763	1,780	1,340	1,30,423	1,03,076	1,45,761	1,17,179
...	86	2,856	1,858	...	...	...	...	3,353	2,424	3,353	2,424
...	...	156	...	...	...	...	...	...	...	...	...
1,74,865	1,10,365	8,05,135	5,56,993	17,313	17,285	6,108	6,227	2,63,089	2,06,828	2,86,510	2,30,340
2,778	3,392	7,768	6,799	...	...	69	227	4,575	3,605	4,644	3,832
517	426	1,031	801	...	...	...	...	278	227	278	227
3,703	1,363	6,641	3,340	...	...	360	360	714	488	1,074	848
172	76	594	216	...	...	...	...	449	219	449	219
...	...	...	...	...	...	...	...	...	...	...	...
630	401	1,800	1,496	...	...	16	12	984	463	1,000	475
925	362	3,270	1,878	...	...	20	47	1,551	1,046	1,571	1,093
...	...	...	...	...	...	...	...	47,837	45,139	47,837	45,139
2,074	282	8,955	8,514	...	...	...	...	573	269	573	269
788	439	3,590	1,409	10,418	9,498	...	...	12 805	13,340	23,223	22,838
2,423	1,764	18,289	4,759	280	123	...	...	21,035	15,078	21,315	15,201
...	...	...	...	...	...	...	...	...	...	...	...
10,005	...	10,005	...	...	...	...	...	...	...	...	...
50,000	...	50,000	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	94,266	16,540	94,266	16,540
74,015	8,505	1,11,94	29,212	10,698	9,621	465	646	1,85,067	96,414	1,96,230	1,06,681
2,48,880	1,18,870	9,17,07	5,86,205	28,011	26,906	6,573	6,373	4,48,156	3,03 242	4,82,740	3,37,021
—2,37,502	—1,11,184	79,42,702	72,37,573	52,883	62,552	55,535	41,319	38,33,257	35,07,040	39,41,675	36,10,911
2187·38	1546·58	10·30	7·49	34·63	30·07	10·58	14·26	10·47	7·96	10·91	8·54

STATEMENT II.

No.

Comparative Return of Receipts and Charges of the

	Internal Branch, North-Western Provinces and Oudh.		Sambhar lake.		Didwana.	
	1877-78.	1878-79.	1877-78.	1878-79.	1877-78	1878-79.
VII.—SALT.	**Rs.**	**Rs.**	**Rs.**	**Rs.**	**Rs.**	**Rs.**
1. Sambhar sale proceeds of salt { Quantity	...	...	26,29,171	26,70,953	...	...
Price	...	...	13,49,590	11,24,098	...	...
(1*a*) Didwana ditto { Quantity	...	...	...	...	...	3,57,375
Price	...	...	...	...	...	1,22,580
(1*b*) Pachbudra ditto { Quantity	...	...	...	...	...	...
Price	...	...	...	...	...	...
(1*c*) Panjab mines ditto { Quantity	...	...	...	...	...	...
1 anna cess	...	...	...	...	...	...
2. Inland customs duty paid. At salt sources. { Quantity	...	...	...	5,46,215	...	1,89,040
Duty	...	...	...	13,64,861	...	4,72,600
On line. { Quantity	...	...	...	...	...	...
Duty	...	...	...	...	...	...
3. Excise duty, internal branch... { Quantity	33,813	34,805	...	...	...	...
Duty	99,586	90,751	...	...	...	...
4. Kohat sale proceeds { Quantity	...	...	...	...	...	...
Price	...	...	...	...	...	...
5. Share of Mandi revenue { Quantity	...	...	...	...	...	...
Duty	...	...	...	...	...	...
6. Government proprietary share in Sultanpur produce (Hakimee cess).	...	...	...	...	...	...
7. Fees for licenses of Saline works, internal branch.	27,399	23,658	...	...	...	...
8. Wire tramway receipts...	...	...	...	...	...	...
9. Miscellaneous, including fines and forfeitures	545	647	53,697	75,760	...	...
Total	1,27,530	1,15,056	14,03,287	25,64,719	...	5,95,180
Charges.						
Fixed. Commissioner of Inland Customs	...	...	...	...	...	...
Deputy Commissioner, ditto	...	...	...	...	...	...
Personal Assistant to Commissioner	...	...	...	...	...	...
Collectors	...	...	...	...	...	...
Assistant Commissioners	5,494	5,833	8,460	7,200	...	5,330
Establishment.						
Clerks	3,511	4,624	6,907	8,836	...	1,855
Servants and guards	520	661	1,159	1,074	...	510
Preventive.						
Patrols and Assistants	56,134	51,265	15,285	19,770	...	3,200
Sub-Assistant Patrols, Kotgashts, and Jamadars	41,873	42,020	11,113	13,422	...	1,833
Servants and guards	85,595	86,266	26,324	30,049	...	3,934
Medical establishments	...	...	1,290	1,301	...	355
Temporary establishment	...	...	...	...	...	...
Total	1,93,127	1,90,669	73,038	81,652	...	17,017
Contingent charges. Travelling allowances	14,794	14,745	1,308	1,811	...	580
Conveyance of tents and records	4,497	3,873	50	...	...	58
House rent and horse allowance	600	598	240	252	...	46
Hot weather servants	88	77	53	93	...	46
Printing charges	...	...	...	...	...	...
Service postage	1,614	1,608	193	257	...	70
Stationery charges	1,139	1,062	175	250	...	32
Excavation and manufacture	...	...	1,29,941	76,877	...	11,751
Reward, half fines, &c.	11,402	6,682	...	...	...	...
Miscellaneous	1,414	1,456	1,76,533	1,22,546	...	1,192
Petty construction and repairs	...	...	853	2,677	...	2,283
Treaty payments	...	...	7,15,232	12,92,390	...	2,00,000
Allowance to Great Indian Peninsula Railway	...	...	...	...	...	...
Berar allowance	...	...	...	...	...	...
Wire tramway charges	...	...	...	...	...	...
Total	35,548	30,101	10,24,578	14,97,153	...	2,16,058
GRAND TOTAL	2,28,675	2,20,770	10,97,616	15,78,805	...	2,33,075
Net receipts	—1,01,145	—1,05,714	3,05,671	9,85,914	...	3,62,105
Percentage of charges	179·31	191·88	78·22	61·56	...	39·16

II.

Inland Customs Department for the year 1878-79—(continued).

SALT SOURCES.

Pachbudra,		Phalodi.		Kachor Rewasa.		Luni.	
1877-78.	1878-79.	1877-78.	1878-79.	1877-78.	1878-79.	1877-78.	1878-79.
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...
...	1,18,699	...	...	...	...	...	...
...	29,382	...	...	...	...	...	...
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...
...	1,18,699	...	1,169	...	...	...	...
...	2,89,247	...	2,922	...	...	...	...
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...
...	...	...	2	...	...	...	...
...	3,18,629	...	2,924	...	...	...	...
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...
...	1,000	...	...	...	...	...	...
...	1,044	...	...	...	...	...	...
...	306	...	...	...	...	...	...
...	3,164	...	2,325	...	1,750	...	1,900
...	2,953	...	497	...	410	...	954
...	4,647	...	950	...	948	...	2,037
...	249	...	130	...	176	...	90
...	...	...	...	...	...	...	...
...	13,363	...	3,902	...	3,279	...	4,981
...	1,542	...	338	...	154	...	...
...	...	...	50	...	10	...	218
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...
...	40	...	20	...	10	...	20
...	51	...	2	...	2	...	...
...	31,975	...	...	...	...	...	...
...	...	...	...	...	...	...	...
...	1,814	...	161	...	34	...	1,098
...	5,000	...	2,864	...	10	...	...
...	95,900	...	...	...	...	...	...
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...
...	1,36,322	...	3,435	...	220	...	1,336
...	1,49,685	...	7,337	...	3,499	...	6,317
...	1,68,944	...	—4,413	...	—3,499	...	—6,317
...	46·98	...	250·92	...	...	...	...

STATEMENT II.

No. II.

Comparative Return of Receipts and Charges of the Inland Customs Department for the year 1878-79—(concluded).

		Salt sources.				Grand Total.	
		Ajmere.		Total salt sources			
		1877-78.	1878-79.	1877-78.	1878-79.	1877-78.	1878-79.
VII.—Salt.							
1. Sambhar sale proceeds of salt	Quantity...	...	...	26,29,171	26,70,953	26,29,171	26,71,125
	Price ...	...	...	13,49,590	11,24,098	13,49,590	11,24,098
(1*a*) Didwana ditto ...	Quantity...	...	...	...	3,57,875	...	3,57,875
	Price ...	...	...	...	1,22,580	...	1,22,580
(1*b*) Pachbudra ditto ...	Quantity...	...	...	...	1,18,699	...	1,18,699
	Price ...	...	...	...	29,382	...	29,382
(1*c*) Panjab mines ditto ...	Quantity...	...	...	...	...	14,34,431	14,44,479
	one anna cess	...	...	...	...	89,652	90,280
2. Inland Customs Duty paid. At salt sources.	Quantity...	...	27,718	...	8,81,841	14,34,431	23,26,320
	Duty ...	...	66,795	...	21,96,425	41,69,246	59,14,850
On line ...	Quantity...	...	...	...	...	29,96,320	30,10,015
	Duty ...	...	...	...	...	87,86,690	77,43,771
3. Excise duty internal branch ...	Quantity...	...	...	...	...	33,813	34,605
	Duty ...	...	...	...	...	99,586	90,751
4. Kohat sale proceeds ...	Quantity...	...	...	...	...	4,89,220	5,31,555
	Price ...	...	...	...	...	80,894	89,458
5. Share of mandi revenue ...	Quantity...	...	...	...	...	99,373	77,107
	Duty ...	...	...	...	...	62,108	48,192
6. Government proprietary share in Sultanpur produce (Hakimí cess).		...	...	...	...	66,458	66,712
7. Fees for licenses of saline works internal branch.		...	...	...	...	27,399	23,658
8. Wire tramway receipts		...	...	...	...	21,689	17
9. Miscellaneous including fines and forfeitures,		...	3	53,697	75,765	61,700	91,273
Total ...		...	66,798	14,03,287	35,43,250	1,48,15,972	1,54,35,016
Charges.							
Fixed.	Commissioner of Inland Customs ...	...	...	...	...	29,792	30,000
	Deputy Commissioner, ditto... ...	...	...	...	...	11,933	12,201
	Personal Assistant to Commissioner ...	...	...	...	...	9,322	9,600
	Collectors	...	...	...	...	55,084	30,926
	Assistant Commissioners	...	...	8,460	13,530	13,954	19,363
	Establishment.						
	Clerks	...	...	8,907	11,735	77,625	64,967
	Servants and guards...	...	...	1,159	1,890	2,969	7,593
	Preventive.						
	Patrols and Assistants	...	...	15,285	32,109	3,07,370	2 40,336
	Sub-Assistant Patrols, Kotgushts and Jamadars,	...	...	11,113	20,069	1,80,420	1,63,985
	Servants and guards	...	...	26,824	42,560	7,28,607	5,91,093
	Medical establishments	...	...	1,290	2,301	7,499	6,583
	Temporary establishment	...	...	...	...	156	...
Total ...		...	...	73,038	1,24,194	14,31,761	11,76,647
Contingent charges.	Travelling allowances	...	...	1,308	4,425	33,703	38,368
	Conveyance of tents and records ...	...	...	50	336	6,613	7,273
	House-rent and horse allowance	...	...	240	298	8,555	5,034
	Hot weather servants	...	...	53	139	1,371	789
	Printing charges	...	...	...	...	484	...
	Service postage	...	...	193	417	5,491	4,786
	Stationery charges	...	...	175	327	6,198	4,433
	Excavation and manufacture	...	...	1,29,941	1,20,603	1,77,778	1,65,742
	Rewards : half fines, &c.	...	...	...	...	20,930	15,465
	Miscellaneous	...	...	1,76,533	1,26,845	2,05,984	1,55,188
	Petty construction and repairs	...	...	853	12,834	40,457	32,794
	Treaty payments	...	...	7,15,232	15,88,290	7,15,232	15,88,290
	Allowance to Great Indian Peninsula Railway,	...	...	...	...	10,005	...
	Berar allowance	...	...	...	...	50,000	...
	Wire tramway charges	...	...	...	...	94,266	16,540
Total ...		...	...	10,24,578	18,54,524	13,77,067	20,34,752
GRAND TOTAL ...		...	...	10,97,616	19,78,718	28,08,828	32,11,399
Net receipts		...	66,798	3,05,671	15,69,532	1,20,06,184	1,22,23,617
Percentage of charges		...	...	78·22	55·77	18·96	20·8

No. III.

Detail in maunds of the various descriptions of salt which actually crossed the Inland Customs Line was sold at Government mines or paid duty at refineries during the year ending 31st March, 1879.

Division.	Year.	Rock salt, Panjab salt mines.	Balambha or Bhartpur.	Sambhar.	Sultanpuri.	Salambha.	Didwana.	Pachbudra or Kansia.	Saltpetre salt.	Other salt.	Total.
		Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	
Panjab mines ...	1877-78 ...	13,53,949	...	...	...	...	...	...	...	...	13,53,949
	1878-79 ...	14,85,845	...	...	...	...	...	...	...	...	14,85,845
Panjab south ...	1877-78 ...	...	2	2,38,370	8,74,296	1,01,161	1,43,706	...	...	4,494	13,62,029
	1878-79 ...	....	...	3,62,434	8,50,941	2,60,908	1,71,026	...	...	11,142	16,56,451
North-Western Provinces,	1877-78 ...	...	2,84,071	13,34,068	...	...	...	1,774	69	470	16,20,447
	1878-79 ...	...	27,434	17,62,310	...	...	7,423	...	103	...	17,97,270
Central Provinces ...	1877-78 ...	...	...	141	...	...	...	3,652	...	...	3,793
	1878-79 ...	...	...	218	...	...	...	389	...	...	607
N.-W. P. and Oudh ...	1877-78 ...	...	...	...	...	...	...	...	33,813	...	33,813
	1878 79 ...	...	...	...	...	...	...	...	34,772	...	34,772
Total ...	1877-78 ...	13,53,949	2,84,073	15,72,574	8,74,296	1,01,161	1,43,706	5,426	33,882	4,964	43,74,031
	1878-79 ...	14,85,845	27,434	21,24,962	8,50,941	2,60,908	1,78,449	389	34,875	11,142	49,74,945

No. IV.

Comparative return of the number of persons captured, convicted, &c., during the year 1877-78 *and* 1878-79.

	Years.	Total number of smugglers captured by the department.	Released by Department.						Sent up for trial.	Acquitted.	Convicted.	Pending when report was submitted.	Percentage of convictions on number of persons sent up for trial less those whose cases were still undecided.	
			On payment of double duty or in default on confiscation of salt.	Infirm persons, pregnant women or children.	For possessing less than 1 seer of salt.	On proof of ignorance or inadvertence.	For want of proof.	Total.						
Panjab mines	1877-78	271	6	...	84	...	9	99	172	19	153	...	88·95	
	1878-79	395	...	1	213	13	6	233	*a* 161	3	137	21	97 86	(*a*). Exclusive of one killed during capture.
Panjab south	1877-78	1,082	110	...	...	99	19	228	854	49	805	...	94 26	
	1878-79	808	143	3	...	2	16	164	644	16	*b* 628	...	97·51	(*b*). One person received corporal punishment.
North-Western Provinces ...	1877-78	2,978	594	61	1,110	21	36	1,822	1,156	19	1,137	...	98·36	
	1878-79	1,273	402	...	...	279	8	689	584	8	576	...	98·63	
Central Provinces	1877-78	448	223	...	...	34	29	286	162	...	162	...	100·0	
	1878-79	133	114	...	...	3	...	117	21	1	20	...	95·24	
Internal branch	1877-78	5,097	...	211	6	3	696	916	4,181	215	*c* 3,966	...	94·86	(*c*). 105 persons convicted, but were released, being famine-stricken ; one person died under trial ; six absconded.
	1878-79	*d* 4,291	...	122	14	1	2,027	2,164	2,124	130	*e* 1,962	32	93·79	(*d*). Three cases pending departmental investigation.
														(*e*). Result of punishment of 17 persons, not known.
Sambhar	1877-78	...	...	...	...	...	...	...	...	...	...	...	...	
	1878-79	53	...	3	*f* 3	...	1	7	46	6	*g* 40	...	86·96	(*f*). Including one person possessing inedible salt.
Didwana	1877-78	...	...	...	...	...	...	...	...	...	...	...	...	
	1878-79	10	...	...	...	6	...	6	4	...	4	...	100·0	(*g*). Four persons flogged.
Pachbudra	1877-78	...	...	...	...	...	...	...	...	...	...	...	...	
	1878-79	43	...	2	...	22	...	24	19	...	*h* 19	...	100·0	(*h*). One person flogged.
Phalodi	1877-78	...	...	...	...	...	...	...	...	...	...	...	...	
	1878-79	4	...	...	...	4	...	4	...	...	...	...	...	
Total	1877-78	9,876	933	272	1,208	157	789	3,351	6,525	302	6,223	...	95·55	
	1878-79	7,015	659	131	230	330	2,058	3,408	3,603	164	3,336	53	95·38	

No. V.

Comparative detail of persons imprisoned and fined for breach of Customs Laws during the years 1877-78 *and* 1878-79.

Division.	Year.	*Imprisoned*								*Number fined.*																		Average fines.
		Number imprisoned for six months.	Ditto for three ditto.	Ditto for two ditto.	Ditto for one ditto.	Ditto for 15 days.	Ditto for 10 days.	Ditto for below 10 days.	Total number who underwent imprisonment.	Number who paid fines of Rs. 250 and upwards.	Aggregate paid.	Above Rs. 100 and up to Rs. 250.	Aggregate paid.	Above Rs. 50 and up to Rs. 100.	Aggregate paid.	Above Rs. 30 and up to Rs. 50.	Aggregate paid.	Above Rs. 20 and up to Rs. 30.	Aggregate paid.	Above Rs. 10 and up to Rs. 20.	Aggregate paid.	Above Rs. 5 and up to Rs. 10.	Aggregate paid.	Up to Rs. 5.	Aggregate paid.	Total who paid fines.	Aggregate paid.	
Panjab Mines	1877-78	...	5	9	13	6	...	...	33	...	...	...	...	5	261	4	160	18	435	51	618	44	309	16	33	138	1,816	13·16
	1878-79	3	2	1	7	2	1	...	16	...	...	...	...	...	...	3	150	8	225	26	427	42	389	56	264	135	1,455	10·78
Panjab South	1877-78	118	108	43	111	257	65	21	723	...	...	...	...	...	...	13	600	11	280	21	370	15	185	22	99	82	1,534	18·71
	1878-79	60	101	49	94	154	47	3	508	...	...	...	...	1	100	6	290	9	250	22	363	35	346	46	163	119	1,512	12 7
North-Western Provinces.	1877-78	39	104	108	221	103	99	140	814	...	...	4	800	1	100	2	90	25	640	16	295	50	481	225	570	323	2,976	9·21
	1878-79	6	34	38	108	57	44	81	368	...	...	...	...	...	...	1	50	1	25	4	80	33	263	169	370	208	788	3·79
Central Provinces.	1877-78	3	2	6	4	15	20	21	71	...	...	...	...	...	...	...	...	...	...	16	274	30	257	45	116	91	647	7·11
	1878-79	1	...	1	2	2	...	...	6	...	...	...	...	...	...	1	50	3	75	5	45	3	30	4	11	14	211	15·07
Internal Branch, N.-W. P. and Oudh.	1877-78	86	138	292	618	309	78	207	1,728	...	...	1	106	6	355	21	758	54	1,222	302	2,904	460	2,476	1,282	2,462	2,126	10,283	4·84
	1878-79	43	79	130	371	128	41	111	903	...	...	...	...	3	200	3	110	13	290	130	1,435	197	1,100	696	1,140	1,042	4,275	4·10
Sambhar	1877-78	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	1878-79	...	1	...	...	10	3	8	22	...	...	...	...	...	...	...	...	-	...	1	20	1	10	12	57	14	87	6·21
Didwana	1877-78	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	1878-79	...	...	...	...	...	4	...	4	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Pachbudra	1877-78	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	1878-79	...	...	...	...	9	8	1	18	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Total	1877-78	246	357	458	967	690	262	389	3,369	...	...	5	906	12	716	40	1,608	108	2,577	406	4,461	599	3,708	1,590	3,280	2,760	17,256	6 25
	1878-79	113	217	219	582	362	148	204	1,845	...	...	...	...	4	300	14	650	34	865	186	2,370	311	2,138	983	2,005	1,532	8,328	5 44

STATEMENT V.

No. VI.

Comparative Return of the total quantity of Salt confiscated, and on which double duty was levied during the years 1877-78 *and* 1878-79.

Division.	Year.	Salt.						Remarks.
		Confiscation.			*Double duty.*			
		Cases.	Quantity.	Value.	Cases.	Quantity.	Amount of extra duty so levied.	
			Mds.	Rs.		Mds.	Rs.	
Panjab Mines	1877-78	181	89	295	3	7	19	
	1878-79	254	159	409	2	70	55	
Panjab South	1877-78	696	1,343	5,749	151	1,221	6,424	
	1878-79	470	1,272	5,284	94	232	1,205	
North-Western Provinces ...	1877-78	1,370	1,374	3,018	432	95	873	
	1878-79	587	331	1,374	273	13	290	
Central Provinces	1877-78	233	80	498	18	11	71	
	1878-79	80	31	263	24	5	34	
Total	1877-78	2,480	2,886	9,560	604	1,334	7,387	
	1878-79	1,391	1,793	7,330	393	320	1,584	

No. VII.

Comparative Return of Cases reported to Revenue Commissioners, or otherwise disposed of during the years 1877-78 and 1878-79.

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19
			Grounds of seizure and detail of cases.				*Cases ordered by Collector or Commissioner of Customs.*				*Reported to Revenue Commissioner.*				*Order of Collector.*			
	Quantity of salt.		Without rawannahs.	In excess of rawannahs.	Difference between goods and specification of rawannahs and goods taken to closed posts.	Total number of cases of seizures.	For release.	For confiscation.	For double duty.	Total number disposed of by Collector or Commissioner of Customs.	For release.	For confiscation.	For double duty.	Total number of cases reported to Revenue Commissioner.	Confirmed.	Modified.	Reversed.	Total number of cases decided by Revenue Commissioner.
Panjab Mines	1877-78,	95	184	...	...	184	9	12	48	69	...	112	3	115	113	2	...	115
	1878-79,	229	253	2	1	256	...	25	182	*207	...	47	†2	49	49	...	...	49
Panjab South	1877-78,	2,564	796	51	...	847	...	...	441	441	...	362	44	406	406	...	...	406
	1878-79,	1,505	543	21	...	564	...	...	134	134	...	408	22	430	430	...	...	430
North-Western Provinces	1877-78,	1,469	1,926	265	...	2,191	...	610	755	1,365	...	605	219	824	824	...	...	824
	1878-79,	343	852	8	...	860	...	316	269	585	...	271	4	275	275	...	...	275
Central Provinces.	1877-78,	91	483	139	...	622	...	...	397	397	...	98	127	225	224	1	...	225
	1878-79,	36	104	...	...	104	...	...	88	88	...	14	2	16	16	...	...	16
Total	1877 78,	4,219	3,389	455	...	3,844	9	622	1,641	2,272	...	1,177	393	1,570	1,567	3	...	1,570
	1878-79,	2,113	1,752	31	1	1,784	...	341	673	1,014	...	740	30	770	770	...	...	770

* Exclusive of 3 pending cases.
† For hues.

STATEMENT VII.

No. VIII.

Comparative Return showing the quantity of goods seized as headloads and the number of headload salt smugglers apprehended during the years 1877-78 *and* 1878-79.

Division.	*Salt.*				Number of headload salt smugglers seized.		Remarks.
	1877-78.		1878-79.				
	Number of headloads.	Number of maunds.	Number of headloads.	Number of maunds.	1877-78.	1878-79.	
Line ... ... Panjab Mines	160	54	387	73	229	365	
Panjab South	1,989	988	1,838	962	918	685	
North-Western Provinces	2,874	610	1,024	187	2,457	920	
Central Provinces	129	32	14	5	103	10	
Pachbudra	...	...	76	36	...	43	
Total	5,152	1,684	3,339	1,263	3,707	2,023	

No. IX.

Statement showing the quantity of Salt sold at each of the Mandi Mines during the official years 1877-78 *and* 1878-79.

Year.	Names of Mines.	*Amount sold for consumption in British territory.*					*Amount sold for consumption in Native States.*						Total amount of salt sold.
		Kangra.	Kulu.	Simla.	Hoshiarpur.	Total.	Mandi.	Suket.	Chumba.	Bilaspur.	Rampur Bishahr.	Total.	
		Mds. s.	Mds. s.	Mds. s.	Mds. s.	Mds. s.	Mds. s.	Mds. s.	Mds. s.	Mds. s	Mds. s.	Mds. s.	Mds. s.
1877-78 ...	Guma	51,976 32	831 24	0 32	105 24	52,914 32	11,388 0	...	1,188 16	...	...	12,576 16	65,491 8
	Drang	24,787 0	15,197 24	6,391 16	82 16	46,458 16	15,726 16	6,845 32	29 8	8,299 0	1,848 0	32,748 16	79,206 32
	Total ...	76,763 32	16,029 8	6,392 8	188 0	99,373 8	27,114 16	6,845 32	1,217 24	8,299 0	1,848 0	45,324 32	1,44,698 0
1878-79 ...	Guma	37,857 32	990 32	11 32	4 24	38,865 0	12,480 16	23 0	171 8	3 8	...	12,677 32	51,542 32
	Drang	19,922 32	14,152 0	4,157 8	10 8	38,242 8	16,572 24	7,362 16	250 0	6,475 32	1,560 32	32,221 24	70,463 32
	Total ...	57,780 24	15,142 32	4,169 0	14 32	77,107 8	29,053 0	7,385 16	421 8	6,479 0	1,560 32	44,899 16	1,22,006 24

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REPORT

ON

THE ADMINISTRATION

OF THE

Inland Customs Department,

FOR THE

OFFICIAL YEAR

1879-80,

WITH

APPENDICES

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THE BOMBAY BRANCH OF THE ROYAL ASIATIC SOCIETY

REPORT

ON

THE ADMINISTRATION

OF THE

INLAND CUSTOMS DEPARTMENT

FOR THE

OFFICIAL YEAR 1879-80.

GENERAL REVIEW.

Strength and realizations of the department.

THE following statement shows the strength of the Inland Customs Department, the quantity of salt on which duty was levied, and the gross realizations for the year 1879-80 as compared with the previous year :—

Year.	Number of officers.	Number of men.	Number of maunds of salt taxed.	Gross realizations.
1878-79	173	4,216	59,79,802	1,54,35,016
1879-80	193	4,951	68,09,376	1,71,38,846
Difference ...	20	735	8,29,574	17,03,830

Variation in strength of establishment explained.

During the year there has been a net increase in the establishment of 20 officers (Inspectors, Assistant Inspectors, and Sub-Inspectors) and 735 men. Details of these are given in the subjoined abstract :—

Divisions.	1878-79.		1879-80.		*Increase or decrease.*	
	Number of officers.	Number of men.	Number of officers.	Number of men.	Number of officers.	Number of men.
Central office	3	30	3	24	...	−6
Panjáb mines	35	1,274	35	1,273	...	−1
Kohat ditto	6	198	6	198	...	...
Mandi ditto	3	23	2	23	−1	...
Delhi	13	495	12	469	−1	−26
Sambhar Lake	31	482	33	490	+2	+8
Didwana salt source	4	68	4	74	...	+6
Pachbadra ditto	7	212	7	211	...	−1
Phalodi ditto	3	43	3	51	...	+8
Luni tract	3	30	4	92	+1	+62
Kachor-Rewassa	2	33	...	...	−2	−33
Internal branch	63	1,328	84	2,046	+21	+718
Total ...	173	4,216	193	4,951	+20	+735

The decrease in the central office is due to a reduction in the number of clerks employed consequent on the transfer of the audit of departmental receipts and charges to the Comptroller-General's office.

In the Panjáb Mines Division one vernacular writer's appointment was brought under reduction.

At Mandi one Sub-Inspector's appointment was brought under reduction, there being no need for more than one officer of that rank.

In the Delhi Division the Assistant Commissioner's office was revised, and the services of an Inspector and 26 men employed on the frontier were found to be no longer required.

At Sambhar, on the abolition of the establishment of the Kachor-Rewassa salt source, 2 officers and 8 men were added to the Sambhar Lake establishment to patrol the Kachor-Rewassa and other salt tracts under the orders of the Assistant Commissioner.

At Didwana the net increase is 6 men owing to the Assistant Commissioner being required to supervise and visit the Chapar Tál salt source in Bikanír.

At Pachbadra there is a decrease of one in the number of peons.

At Phalodí 8 peons have been added to enable the Inspector to supervise and visit the Pokharan salt source in Marwar and Lon Karan Sír salt source in Bikanír.

With the sanction of Government the Luni salt tract establishment was increased and put on an efficient footing in December, 1879.

The Kachor-Rewassa salt source has never been worked, and the establishment was withdrawn in the early part of the year.

The Internal Branch establishment has been increased by 5 Inspectors, 16 Sub-Inspectors, 22 kotgashts, 32 jamadars, 376 men, 12 clerks, and 276 mushrifs or refinery agents, consequent on the extension of Internal Branch operations into Behar in January, 1880.

Realizations of last year exceeded.

The gross realizations exceed those of the previous year by Rs. 17,03,830. This increase almost entirely arises from the duty on salt sold for consumption in native territory and hitherto not excised.

Receipts and charges of the past four years.

2. In Appendix I. will be found a detail of the receipts and charges of 1879-80 as compared with those of the past four years of which the following is an abstract :—

Year.	Gross Receipts.				Charges.				Net receipts.	Percentage of charges on receipts.
	Salt.		Fees, Cesses, Fines, &c.	Total.	Establishment.	Excavation and manufacture	Contingent and miscellaneous.	Total.		
	Duty.	Sale price.								
1	2	3	4	5	6	7	8	9	10	11
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1876-77 ...	1,35,37,649	10,40,133	1,18,748	1,46,96,530	14,97,485	88,275	2,35,792	18,21,502	1,28,75,028	12 39
1877-78 ...	1,31,17,630	15,20,136	1,77,216	1,48,15,012	14,31,761	1,77,778	4,84,057	20,93,596	1,27,21,416	14·13
1878-79 ...	1,37,97,564	14,55,798	1,81,654	1,54,35,016	11 76,647	1,65,742	2,80,720	16,23,109	1,38 11,907	10·52
1879-80 ...	1,55,90,680	13,46,871	2,01,292	1,71,38,846	7,26,866	96,482	6,92,106	15,15,454	1,56,23,392	8 84

Under the head "sale price" are included the following items :—

(1) The charge of one anna per maund levied from purchasers of salt at the mines as cost price in addition to duty. This amounted in 1879-80 to Rs. 93,930.

(2) The receipts from the sale of salt at the Rájputana salt sources amounting to Rs. 11,70,730.

(3) The receipts from the Kohat salt mines amounting to Rs. 82,214.

Under the head "fees, cesses, fines, &c." are included the following items :—

(1) License fees for the manufacture and refinement of saltpetre, and for the manufacture of crude saltpetre, sulphate of soda (khari), and carbonate of soda (rassi and sajji), collected in the Internal Branch of the department in the North-Western Provinces, Oudh, and Behar. These amounted in 1879-80 to Rs. 32,215.

(2) Hakimi cess levied on salt sold at the Nuh and Sultanpur salt sources in the Dehli Division amounting to Rs. 67,657.

(3) Rs. 1,01,420 miscellaneous items including fines and also including Rs. 65,479, packing and weighment charges on Sambhar salt sent by the department by Railway, at half an anna a maund, and Rs. 14,488, the price realized for bags supplied for the above-mentioned through traffic salt.

Under "charges" is included every charge connected with the administration of the department, except treaty payments on account of the leasing of the salt sources in Rajputana and the suppression of earth salt manufacture in native territory, which are excluded from the above statement as not being a charge against the *administration* of the Inland Customs Department.

It will be observed that, owing to the exclusion of treaty payments from the charges proper of the department, the figures given in the preceding table for previous years will not tally with those published in last year's annual report.

The last column in the table shows the percentage of charges on receipts for the past four years. The percentage for 1879-80 is increased by the inclusion in the charges of the sum of Rs. 4,27,047, which was paid during the year at Pachbadra in settlement of the debts of salt manufacturers to the bankers of Pachbadra. This item will of course be recovered for Government in the course of the next few years as the salt in the manufacturers' pits is extracted and sold. But for its payment this year the percentage of charges would have been only 6·35 instead of 8·84.

Treaty payments.

3. Treaty payments having been excluded from the table of receipts and charges in para. 2, the following table shows separately the amount due during the year, the amount paid, and the treasuries from which it was disbursed :—

State.	Article of agreement.	Amount payable.	Treasuries from which paid.						Total.	Remarks.
			Sambhar and sub-treasuries.	Ajmere.	Gwalior.	Nowgong.	Lahore.	Book adjustment.		
		Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs.	Rs.	Rs.	Rs.	Rs. a. p.	
Jaipur ...	Sambhar Lake Treaty.	2,75,000 0 0	2,75,000 0 0	...	...	...	...	...	2,75,000 0 0	
Jodhpur ...	Ditto ...	4,25,000 0 0	4,87,500 0 0	...	...	...	...	...	4,87,500 0 0	Includes Rs. 62,500 due 1st April, 1880 paid in advance.
Jaipur and Jodhpur.	Ditto ...	2,16,510 1 0	2,16,510 1 0	...	...	...	...	...	2,16,510 1 0	
Jodhpur ...	Salt agreement Art VI.	3,91,800 0 0	1,95,900 0 0	...	...	...	...	...	1,95,900 0 0	One instalment of Rs. 1,95,900, due 1st April, 1879, was paid in advance in 1878-79.
Ditto ...	,, VII	19,595 5 3	19,595 5 3	...	...	...	...	...	19,595 5 3	
Ditto ...	,, X.	1,25,000 0 0	1,25,000 0 0	...	...	...	...	...	1,25,000 0 0	
Kishengarh ..	,, VII.	25,000 0 0	12,500 0 0	12,500 0 0	...	...	...	...	25,000 0 0	
Lawa ...	,, V.	700 0 0	350 0 0	350 0 0	...	...	...	...	700 0 0	
Jaipur ...	,, II.	4,00,000 0 0	...	2,00,000 0 0	...	...	...	...	2,00,000 0 0	One instalment of Rs. 2,00,000, due 1st April, 1879, paid in advance in 1878-79.
Ditto ...	,, VII.	11,000 0 0	...	11,000 0 0	...	...	...	...	11,000 0 0	
Ditto ...	,, VIII.	2,309 2 9	...	2,309 2 9	...	...	...	...	2,309 2 9	
Udeypur ...	,, IV.	12,900 0 0	...	12,900 0 0	...	...	...	...	12,900 0 0	
Ditto ...	,, V.	35,000 0 0	...	35,000 0 0	...	...	...	...	35,000 0 0	
Ditto ...	,, VI.	1,56,250 0 0	...	1,56,250 0 0	...	...	...	...	1,56,250 0 0	
Bikanir ...	,, IV.	6,000 0 0	...	3,000 0 0	...	...	...	...	3,000 0 0	
Bhartpur ...	,, VII.	1,50,000 0 0	...	1,50,000 0 0	...	...	...	...	1,50,000 0 0	
Sirohi ...	,, IV.	1,800 0 0	...	1,800 0 0	...	...	...	...	1,800 0 0	
Gwalior ...	,, VII.	3,12,500 0 0	...	...	3,12,500	...	...	...	3,12,500 0 0	
Dattia ...	,, VII.	10,000 0 0	...	...	...	10,000	...	...	10,000 0 0	
Bahawalpur...	,, VI.	80,000 0 0	...	...	...	...	1,20,000	...	1,20,000 0 0	Includes payment 80,000 of 1878-79 adjusted in 1879-80.
Ulwar ...	,, VII.	1,25,000 0 0	...	...	...	...	...	1,25,000	1,25,000 0 0	In liquidation of loan granted to that state by book debit, &c.
Dholpur ...	,, VII.	60,000 0 0	...	...	...	...	...	...	...	
		8,320 0 0	...	8,320 0 0	...	...	...	...	8,320 0 0	Compensation to jágirdars, &c., of Ajmere.
Total ...	...	28,49,684 9 0	13,32,355 6 3	5,93,429 2 9	3,12,500	10,000	1,20,000	1,25,000	24,93,284 9 0 (a)	

(a). Less by Rs. 9,500 than amount shown in Preliminary Annual Report, figures now given being those tested by Comptroller-General.

The total liabilities for the year under report, including the amounts due as royalty on sales in excess of 17¼ lakhs of maunds of salt at Sambhar under article XII of the Sambhar Lake treaties is Rs. 28,49,684 9-0. The payments made during the year amount to Rs. 24,93,284-9-0. (*a*) There was paid in advance to Jaipur and Jodhpur in 1878-79, on account of sums falling due in 1879-80, Rs. 3,95,900; there was paid in advance to Jodhpur in 1879-80 a sum of Rs. 62,500, falling due on the 1st of April, 1880; and there was adjusted in 1879-80 a sum of Rs. 80,000, due to Bahawalpur in 1878-79. There remained unpaid at the close of the year a sum of Rs. 1,03,000, *viz.*, due to Bahawalpur Rs. 40,000, to Dholpur Rs 60,000, and to Bikanir Rs. 3,000.

Loss from the reduction of rate of duty.

4. The following figures show the amount of revenue given up by the Government in reducing the duty on salt from Rs. 3 to Rs. 2-8-0 a maund :—

Quantity of salt fully taxed.	*Duty at Rs. 3 per maund.*	*Duty at Rs. 2-8-0 per maund.*	*Difference.*
Mds.	Rs.	Rs.	Rs.
6,209,936	1,86,29,808	1,55,24,840	3,104,968

Nevertheless the income of the Inland Customs Department is this year 17 lakhs of rupees more than that realized in 1878-79, which had been hitherto unequalled

Gross realizations.

5. The gross realizations of the department, divided amongst its different sections, are given in the following table:—

	1876-77.	1877-78.	1878-79.	1879-80.
	Rs.	Rs.	Rs.	Rs.
Central office	...	...	...	1,228
Panjáb mines	39,39,272	42,81,413	38,10,282	38,53,037
Kohat ditto	88,629	80,894	89,458	82,214
Mandi ditto	55,222	62,108	43,192	49,276
Delhi salt sources	...	...	...	19,02,265
Sambhar Lake	8,76,543	14,03,287	63,36,378	94,52,431
Didwana salt source	...	...	5,95,180	6,95,515
Pachbadra ditto	...	...	3,18,629	9,65,674
Phalodi ditto	...	...	2,924	6,553
Luni tract	...	...	...	837
Internal branch	1,40,915	1,27,530	1,15,056	1,29,816
Abolished line	95,95,949	88,59,780	41,18,917	...
Total ...	1,46,96,530	1,48,15,012	1,54,35,016	1,71,38,846

Gross charges.

6. The charges, excluding treaty payments, similarly distributed are shown in the following table:—

	1876-77.	1877-78.	1878-79.	1879-80.
	Rs.	Rs.	Rs.	Rs.
Central office	82,747	82,719	88,685	83,990
Panjáb mines	3,78,452	4,48,156	3,03,242	2,78,397
Kohat ditto	27,074	28,011	26,906	26,892
Mandi ditto	5,757	6,573	6,873	6,830
Delhi salt sources	...	...	...	1,08,675
Sambhar lake	1,03,447	3,82,384	2,86,415	2,13,270
Didwana salt source	...	...	33,075	57,093
Pachbadra ditto	...	...	53 785	4,95,834
Phalodi ditto	...	...	7,337	19,100
Luni tract	...	...	6,317	6,908
Internal branch	2,35,791	2,28 675	2,20,770	2,18,465
Abolished line and salt source ...	9,88,234	9,17,078	5,89,704	...
Total ...	18,21,502	20,93,596	16,23,109	15,15,454

(*a*) The reason payment was made in advance was to relieve the outlying treasuries in Native States of the large amounts of cash held by them.

PANJÁB MINES.

Net revenue.

7. The net revenue of each section of the department, obtained by deducting charges (excluding treaty payments) from receipts, is as follows:—

	1876-77.	1877-78.	1878-79.	1879-80.
	Rs.	Rs.	Rs.	Rs.
Central office	—82,747	—82,719	—88,685	—82,762
Panjáb mines	35,60,820	38,33,257	35,07,040	35,74,640
Kohat ditto	61,555	52,883	62,552	55,322
Mandi ditto	49,465	55,535	41,319	42,446
Delhi salt sources...	...	...	...	17,93,590
Sambhar Lake	7,73,096	10,20,903	60,49,963	92,39,161
Didwana salt source	...	...	5,62,105	6,38,422
Pachbudra ditto	...	...	2,64,844	4,69,840
Phalodi ditto	...	...	—4,413	—12,547
Luni tract	...	...	—6,317	—6,071
Internal branch	—94,876	—1,01,145	—1,05,714	—88,649
Abolished line and salt source ...	86,07,715	79,42,702	35,29,213	...
Total Net Revenue ...	1,28,75,028	1,27,21,416	1,38,11,907	1,56,23,392

REVIEW BY SECTIONS OF THE DEPARTMENT.

8. I shall now proceed to review in detail the working of each section of the department and to give such further figures and explanations as will thoroughly elucidate the abstract tables of receipts and charges and show how each section of the department has contributed towards the revenue.

PANJAB MINES. Gross receipts.

9. The subjoined table exhibits details of the entire receipts of the Panjáb Mines for the past four years :—

Year.	Duty.					Miscellaneous.	Grand Total.
	Names of Mines.				Total.		
	Mayo.	Nurpur.	Warcha.	Kalabagh.			
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1876-77 ...	33,89,933	9,672	3,00,523	1,39,449	38,39,577	99,695	39,39,272
1877-78 ...	36,75,672	9,475	3,34,266	1,49,833	41,69,246	1,12,167	42,81,413
1878-79 ...	32,31,738	9,770	3,20,800	1,56,117	37,18,425	91,857	38,10,282
1879-80 ...	33,07,128	9,680	2,38,055	2,02,340	37,57,203	95,834	38,53,037

Deliveries of salt.

The quantity of salt delivered in the past two years from the four mines worked was as follows :—

	Mayo.	Nurpur.	Warcha.	Kalabagh.	Total.
	Mds.	Mds.	Mds.	Mds.	Mds.
1878-79 ...	13,04,392	3,708	1,20,133	57,612	14,85,845
1879-80 ...	13,28,212	3,949	1,02,032	75,631	15,09,824

Continued increase in sales.

It will be observed that, notwithstanding the scarcity of carriage caused by the demands for transport for the Afghan campaign, the sales from the mines continue to increase. I should have been prepared to assume that the increase was further evidence of the increased consumption had I not been aware that a new market had opened up in northern Sindh for Panjáb Mines salt, and as I am not at present able to specify the extent of this new demand, I cannot say how far it has affected our total sales. Salt for Sindh is partly supplied from the Kala-

bagh Mines, whence it goes down by boat to Sukkur. At the Kalabagh Mines there has been an increase in the sales of 18,000 maunds. The Assistant Commissioner of the Panjáb Mines Division writes thus:—"For the first time direct consignments have been made to Sindh, and in addition to that fact there has been a considerable increase in the despatches to Multan, whence this salt was hitherto supplied to Sindh. It is clear, therefore, that its use is extending in that province, but as the shipments by boat from Multan to Sindh equal, if they do not exceed, those by rail, I am unable to give more definite details. The total increase in the deliveries from the mines amounts to a little over 24,000 maunds."

Distribution by Panjáb Northern State Railway.

Of the total quantity of salt delivered from the Mayo Mines at Khewra, more than half was carried over the Panjáb Northern State Railway, 6,30,171 maunds being loaded at Jhelum, 21,657 maunds at Kharian (salt branch), 2,385 maunds at Lala Musa, and 7,139 maunds at Gujrat.

The entire quantity carried in—

		Mds.
1876-77	was	56,148
1877-78	„	4,95,191
1878-79	„	7,51,579
1879-80	„	6,61,561

The trade in mines salt having increased compared with 1878-79, it is difficult to account for the falling-off in the quantity of salt moved by railway, unless it be that the demand for railway transport for the Afghan campaign has had something to do with it.

The following are the chief stations to which the salt was consigned :—

	Maunds.	
	1878-79.	1879-80.
Wazirabad	42,823	52,483
Lahore	37,986	47,168
Amritsar	1,10,437	1,26,116
Jalandar	79,443	71,027
Phagwara	33,234.	37,502
Ludhiana	88,931	68,627
Kunnah	43,293	43,492
Umballa	68,563	66,175
Gujranwala	...	7,778
Rawind	...	14,446
Kartarpur	...	15,045
Phillour	...	8,581
Sirhind	...	21,432
Rajpura	...	21,198
Burara	...	5,833
Jagadhri	...	17,509
Saháranpur	...	9,696

Small quantities found their way down country as far as Lucknow and Fyzabad on the Oudh and Rohilkhand Railway, and as far as Patna on the East Indian Railway.

Branch Railway opened to Miani.

The branch railway from Lala Musa has made great progress during the past year, and indeed, just after the close of the year, was opened to Miani, the point on the other side of the river Jhelum facing the mines, and from which point the connection is eventually to be made with the mines.

Improvements in the Mayo Mines.

The extension of the 1000′ drift in the upper level, coupled with the fact that the chambers on the lower level of all are gradually filling with water, the drainage of the hills, and the danger arising from the workings in the upper level being brought down too near the roofs of their lower chambers, has induced, and I think quite rightly, the officer in charge of the mining

operations to give up entirely the lower workings and the extension of the railway tunnel on the lower level, and to remove the whole of his workings into the upper level of all ; in fact to go as near the top of the hill as he can safely, without endangering the roof of the mine, and so work downwards to the level of the lower or railway tunnel. With this object he has pushed on the drifts in the upper levels and is putting down a tramway throughout their combined lengths ; and in order to connect them with the railway tunnel he has opened up a new steep gradient 662. feet in length and 14 feet wide, 562 feet of this are at a gradient of 1 in 8′ and the remainder is horizontal. This gradient has been made as a substitute for the supplementary tramway from the higher to the lower levels, referred to in my last year's report, which was made with a gradient of 1 in 2, but which in practice turned out to be unworkable, both from the risk to human life and material and also to the small amount of work which could be got out of it. I satisfied myself of this by personal inspection and sanctioned the new gradient in lieu of it. The new gradient is worked exactly on the same principle as the one outside the mine, having the same incline and being worked by an endless chain. As, however, it has to be worked by lamplight, I have caused reverse sidings to be put in and the lines at the bottom of the incline are not connected directly with the main line. For some years to come all the salt from the upper levels, to which the workings will be restricted, will pass over this line; it will not only cause a great saving of time, but also a great saving of labour to the miners, some of whose workings were gradually becoming very far removed from the main line of rail, to which all salt had to be carried on their heads.

As the whole of this tunnel has been cut through solid salt, the outturn has covered the cost of the excavation, and as the woodwork and rails of the abandoned supplemental tramway has been utilized on the new line, the cost has been almost nominal. The whole work was completed just after the close of the financial year and is now in full working order. It has been completed within seven months, and reflects the highest credit on Mr. Bolster, the officer in charge of the mines.

Progress in tunnelling.

The actual number of running feet tunnelled during the past year is as follows :—

The 1,000 feet drift eastwards, upper level	...	59 feet.
Ditto ditto lower „	...	450 „
The drift in No. 20 chamber, Buggy mines	...	20 „
Ditto 14 ditto, Sujawal ...	...	209 „
Rail tunnel	...	209 „
New steep gradient	...	662. „
Smaller tunnels	...	774 „
Total	...	2,383 feet

The whole was completed at a cost of Rs. 1,124 against 651 feet tunnelled in the previous year at a cost of Rs. 561.

No accident worth recording occurred in the mines during the year under report.

Salt supply and cost of excavation.

10. The following statements give details of the excavation of salt at the Mayo Mines and its cost to the department for the past four years :—

Year.	Balance in store at commencement.	Excavation during the year.	Total of columns 2 and 3.	Sold during the year.	Balance in store at close.
	Mds.	Mds.	Mds.	Mds.	Mds.
1876-77 ...	87,195	12,03,052	12,90,247	11,43,923	1,46,324
1877-78 ...	1,46,324	11,17,817	12,64,141	11,86,831	77,310
1878-79 ...	77,310	14,04,087	14,81,397	13,04,392	1,77,005
1879-80 ...	1,77,005	13,67,420	15,44,425	13,28,212	2,16,213

Year.	Quantity of salt excavated.	Cost of excavation.	Cost of carriage.	Total cost.	Rate per 100 maunds.
	Mds.	Rs.	Rs.	Rs.	Rs. a. p.
1876-77 ...	12,03,052	42,566	3,133	45,699	3 12 9
1877-78 ...	11,17,817	38,117	2,911	41,028	3 10 8
1878-79 ...	14,04,087	49,518	1,062	50,580	3 9 7
1879-80 ...	13,67,420	46,019	...	46,019	3 5 10
Total ...	50,92,376	1,76,220	7,106	1,83,326	3 9 7

Cost of excavation reduced.

It will be observed that the cost has been brought down comparatively below that of any former year. The fact is, great attention has been given to secure a better outturn during the past three years, and a comparison of results during this period with previous years shows not only how remarkably the outturn has improved, but also that the improvement may be looked upon as permanent. From February, 1872, when measurements commenced, to the close of 1872-73, the average outturn per 100 cubic feet was 123 maunds; from 1873-74 to 1876-77 it rose to 127 maunds; since then it has risen to 140 maunds. A cubic foot of the salt of the Mayo Mines weighs one maund twenty-five seers, making 100 cubic feet equal to 162 maunds.

Loss by wastage reduced.

In the first year of the measurement system the loss from wastage was 20·307 maunds per cent., and in the four succeeding years 21·587. The question did not of course, press, as the small salt, which chiefly caused the wastage, was not removed out of the mines, and the immense store of salt lying in the salt range appeared to be, and is, practically inexhaustible. Nevertheless the wastage was waste of power and, to a limited extent, loss of money, and therefore the officer in charge of the mines has been quite right in endeavouring to reduce this wastage to its smallest limit. For the last three years it has been brought down to 10 per cent., and when the railway communication is completed to the mines, I trust to be able to dispose of the whole of the small salt, which will result in our having little or no wastage at all.

Distinction between kinds of excavation abolished and change in system established.

11. During my last inspection of the mines I came to the conclusion that it was desirable to abolish the distinction between "katti" and "par" (roof and floor) excavation and the difference in rates hitherto paid for the same. As the change in the system of working is of considerable importance and affects the position of the miners, I will take this apportunity of placing on record my reasons for effecting the change. The new scheme of commencing with chambers throughout the higher levels and so gradually working downwards necessitates a large amount of "katti" or roof excavation for next year; and the proportion between "katti" and "par", which has hitherto been considered desirable, can no longer be maintained. Enquiry has shown that the miners would just as soon work "katti" as "par" if they are allowed to work the "katti" 10 feet vertically instead of 7 feet as heretofore, 10 feet really requiring no more labour than the 7 feet, and the time had come when it seemed advisable, as I have said before, to adopt a uniform rate for both "katti" and "par." The opening of the new tramway on the upper level will immensely facilitate the carriage of the salt for the miners and be a considerable saving of money to them. On the other hand the carrying contractor who works the tramways will have to be paid for the increased work put upon him. Up to the present time he has been paid for the

carriage of the salt from the loading stations to the mines' mouth by the miners, and I see no reason for altering this arrangement; the miners will, however, have to pay for the additional carriage, and I have therefore determined upon altering the rates which were fixed in 1872 from one anna per cubic foot for "katti" and eight pies per cubic foot for "par" to a uniform rate of 8·5 pies per cubic foot for all work.

Miners satisfied and accounts simplified.

The miners appear perfectly satisfied with this arrangement, which will simplify our accounts, enable the officer in charge of the mines to conduct his operations without reference to the relative quantities of "katti" and "par," to which he was bound by former orders, and, whilst still keeping the price below Rs. 4 per 100 maunds, give the miners a considerable addition to their wages and at the same time give the department a small additional margin towards the improvement fund.

Under this arrangement the Inspector also will be able to insist still more on care being taken not to send out of the mine refuse salt and marl.

I trust too to find in another year the works being so simplified by these new arrangements that the Inspector will be able to realize a project I know he has at heart of measuring each individual miner's work, and thereby prevent their being defrauded by the contractors and lumberdars.

I am pleased to have to record the absence of all signs of discontent, which were so very manifest when I last visited the mines. There is a general appearance of "well-to-do" about the mines and the town.

Charges.

12. The following is a detail of the charges incurred in the Panjáb Mines Division for the past four years :—

Year.	Fixed.	Excavation.	Special work at Mayo mines.	Wire rope tramway.	Other contingencies.	Total.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1876-77	2,59,293	51,896	3,004	32,522	31,737	3,78,452
1877-78	2,63,089	47,837	9,365	94,266	33,599	4,48,156
1878-79	2,06,828	45,139	7,357	16,540	27,378	3,03,242
1879-80	1,79,275	54,048	8,311	7,043	29,720	2,78,397

The decrease in fixed charges arises from officers in the lower grades having been substituted for officers in the higher grades transferred to other branches of the department. The increase in excavation charges is caused by a larger sum being paid for excavation during the year under report, the proportion of "katti," *i.e.*, roof excavation, to "par," or floor excavation, having been very much larger than usual. The outturn of salt is, as a consequence, the highest on record. The items "other contingencies" have been increased by the erection of a bungalow for the Inspector at Nurpur.

54048
8317
7043
69402

KOHAT MINES.
Receipts and charges.

13. The receipts and charges on account of the trans-Indus or Kohat mines were as follows :—

Year.	*Receipts.*		*Charges.*			Net revenue.
	Quantity of salt sold.	Collections.	Establishment and contingencies.	Percentage to maliks, &c.	Total.	
	Mds.	Rs.	Rs.	Rs.	Rs.	Rs.
1876-77	5,38,356	88,629	16,975	10,099	27,074	61,555
1877-78	4,89,220	80,894	17,313	10,698	28.011	52,883
1878-79	5,31,555	89,458	17,285	9,621	26,906	62,552
1879-80	5,06,599	82,214	18,718	8,174	26,892	55,322

DELHI SALT SOURCES.

The prolongation of the Afghan campaign, the difficulty in procuring carriage, and the unsettled state of the part of the country where this salt is consumed fully account for the falling-off in the sales.

The charges appear to call for no remark.

MANDI MINES.

Sales.

14. The subjoined table gives the quantity of salt sold at the Mandi salt mines, and shows a slight increase in the output for the year under report as compared with 1878-79 :—

Year.	For export to British territory.	For sale in native states.	Total.
	Mds.	Mds.	Mds.
1876-77	88,354	44,256	1,32,610
1877-78	99,373	45,325	1,44,698
1878-79	77,107	44,899	1,22,006
1879-80	78,841	51,781	1,30,622

British share of revenue and charges.

The following statements show the revenue derived from Mandi salt by the British Government and the Raja of Mandi, and the charges incurred by the British Government in connection therewith during the past four years :—

Year.	Total amount paid to Raja for salt at Rs. 1-4-0 per maund.	Due to British Government.	Due to Raja.
	Rs.	Rs.	Rs.
1876-77	1,65,763	55,221	1,10,542
1877-78	1,80,872	62,108	1,18,764
1878-79	1,52,508	48,192	1,04,316
1879-80	1,63,278	49,276	1,14,002

Year.	Establishment.	Contingencies.	Total.
	Rs.	Rs.	Rs.
1876-77	5,317	440	5,757
1877-78	6,108	465	6,573
1878-79	6,227	646	6,873
1879-80	6,442	388	6,830

The charges for the past three years show little variation.

Division of Raj and British share of revenue; new method established.

Referring to the receipts, there has been for a long time past considerable friction between the departmental and raj officials at these mines, chiefly arising from a very natural desire on both sides to secure the registration of sales of salt to their respective employers, the share of revenue in each case having been determined by this. I have recently visited the mines, and a project which has long been talked of and which indeed received the sanction of Government some time back is to take effect from the beginning of the current year. The registration of sales, as destined for any particular locality, is to be discontinued, and two-thirds of the duty realized on the gross sales is in future to be paid to the British Government, the Mandi darbar receiving the remaining third.

DELHI SALT SOURCES.

Receipts and charges.

15. The following table shows the gross receipts of the Delhi Division of customs comprising the Sultanpur and Nuh Salt Works :—

Year.	Duty on salt.	Hakimi cess.	Miscellaneous.	Total.
	Rs.	Rs.	Rs.	Rs.
1879-80	18,26,169	67,657	8,439	19,02,265

Figures for the past year only are given, as prior to the 1st of April, 1879, the Delhi Division also included a portion of the Inland Customs line, and collected duty on other salts besides those manufactured at Sultanpur and Nuh, *viz.*, Sambhar and Didwana. These are now shown in the figures of the divisions they belong to, the realizations shown in the above table being those connected with Sultanpur and Nuh salt only.

The charges of the Delhi Division (for one year only for reasons similar to the above) are shown below:—

Year.	Fixed.	Contingencies.	Total.
	Rs.	Rs.	Rs
1879-80	73,455	35,220	1,08,675

The contingent expenditure as shown in the above table seems high. Houses had to be constructed at Mubarikpur, Zahadpur, Sailana, and Malab for the Inspectors and Assistant Inspectors, and guard posts for the establishment in each cluster of works, the outlay on account of construction of buildings being Rs. 22,388; an unusual charge of Rs. 9,972, on account of compensation for "pachotra" (*a*) for current and past years in the Gurgaon district, also fell within the year.

16. The following table gives statistics of stocks, manufacture, and sales of the Sultanpur salt works for the past four years:— Stocks and sales. Sultanpur works.

Year.	Stock at commencement of year.	Manufactured during the year.	Sold during the year.	Stock in hand at close of the year.
	Mds.	Mds.	Mds.	Mds.
1876-77	114,896	635,344	731 627	18,613
1877-78	18,613	924,482	861,101	81,994
1878-79	81,994	763,610	833,240	12,364
1879-80	12,364	761,081	565,400	208,045

Not quite so much salt was manufactured during the year as in the preceding year, though there were 109 more pans at work, manufacture having been retarded by frequent showers during the hot weather and also by the heavy rainfall of the monsoons which weakened the brine. The stock in hand at the close of the year has, it will be seen, increased from 12,364 maunds at the close of 1878-79 to 208,045 maunds.

Statistics of stocks, manufacture, and sales of salt at the Nuh salt works are as follows:— Nuh works.

Years.	Stock at commencement of year.	Manufactured during the year.	Sold during the year.	Stock in hand at close of year.
	Mds.	Mds.	Mds.	Mds.
1876-77	5,14,996	83,606	1,44,832	4,53 770
1877-78	4,53,770	2,01,473	1,02,954	4,60,934
1878-79	4,60,934	2,02'247	2,56,258	3,87,619
1879-80	3,87,619	99,140	65,387	4,21,372

The quantity of salt produced at the Nuh salt works has fallen from 2,02,247 maunds in 1878-79 to 99,140 maunds in 1879-80. Notwithstanding this the balance of stock in hand has increased by some 34,000 maunds.

(*a*) Headmen's fees of 5 per cent. on hakimi cess collections.

SAMBHAR LAKE.

Decrease in sales.

17. The quantity of salt sold at these two salt works in 1879-80 is 6,30,787 maunds as against 10,89,498 maunds sold in 1878-79. This immense falling-off is due to the following causes, *viz*:—(1) an exceptionally severe rainy season and the terrible fever epidemic following it, which almost completely prostrated the population in the swampy country surrounding these salt sources for months afterwards; (2) the scarcity of carriage and the high rates asked for what was procurable. This cause particularly affected the produce of the Nuh salt works, which has to be carried by road for over 40 miles before it can reach the railroad; (3) the generally lower rate prevailing during the latter months of the year for Liverpool salt, and its consequent increased importation into the eastern districts of the North-Western Provinces and Oudh, where the salt produced at Sultanpur is largely exported to; and (4) the spread in Oudh and Rohilkhand of cheap and good through booked Sambhar salt, which the inferior produce of the Nuh salt works especially finds itself unable to compete against.

Future prospects.

The future prospects of the two kinds of salt produced at the Sultanpur and Nuh salt works are not encouraging. They, and more particularly Nuh salt, start by being much inferior to Sambhar, which, under the through-booking system, so convenient to trade and to the public, is spreading everywhere, and they have not now even much advantage in the way of cheapness, for inevitably the process of manufacture is an expensive one and the indebtedness of the manufacturer necessitating the payment of interest, swells the cost at which the salt can be sold still higher. Thus the advantage which Sultanpur salt possesses in being some 170 miles nearer British markets is neutralized by the intrinsic inferiority of the salt and its high price at the works.

Already during the current year, up to the 22nd of May, there is a deficiency of 1,35,000 maunds in the combined sales of the two salts compared with the corresponding period last year, though I am bound to add that recently the sales of Sultanpur salt are showing a slight upward tendency.

In connection with the subject of future prospects of the two salt sources in the Delhi Division, I beg to observe, with advertence to para. 12 of the Government Resolution No. 28C. of the 24th January, 1880, in the Department of Finance and Commerce, reviewing the Annual Report of the Inland Customs Department for 1878-79, that the expediency of maintaining an Assistant Commissioner at Delhi in charge of the two sources is under consideration, and will shortly form the subject of a special report.

SAMBHAR LAKE.

Gross realizations.

18. The following statement exhibits the gross realizations, including duty, at the Sambhar Lake:—

Years.	Duty on salt.	Sale price.	Miscellaneous.	Total.
	Rs.	Rs.	Rs.	Rs.
1878-79	51,36,517	11,24,098	75,763	63,36,378
1879-80	83,77,574	9,91,439	83,418	94,52,431

Charges.

and subjoined is a table showing the charges connected with these realizations excluding treaty payments:—

Year.	Fixed.	Contingent.	Total.
	Rs.	Rs.	Rs.
1878-79	81,652	2,04,763	2,86,415
1879-80	1,11,723	1,01,547	2,13,270

The realizations on account of duty on salt have greatly increased owing to the increasing consumption of Sambhar salt in British territory, but principally because this year all salt sold for use in native territory (excluding that delivered free of duty under treaty agreement) has paid the inland customs duty, whereas last year the duty was not imposed until the 1st of October, 1878. There is a diminution in the realizations on account of sale price owing to the larger quantity of through-traffic salt sold for 3½ annas a maund, and to that rate having been the minimum rate for the entire year, whereas for a part of 1878-79 the minimum was 5½ annas a maund. The large sale of through-traffic salt has increased the miscellaneous receipts, half an anna a maund being charged for filling, sewing, loading, and working the bags consigned to purchasers.

Turning to the charges statement, the "fixed" charges are larger owing to the necessity that arose for increasing the establishment required for protecting the salt in the stores and forming in the lake when duty began to be imposed at the source itself, instead of, as heretofore, on the Inland Customs line. The principal cause of decrease in contingencies is the small quantity of salt that was extracted and stored during 1879-80. The cause of this will be explained further on.

Lease payments.

19. The following table gives details of payments to the Jaipur and Jodhpur darbars on account of the lease of the Sambhar Lake and as royalty on sales in excess of 17¼ lakhs of maunds of salt under articles XII. of the Sambar Lake treaties:—

	On account of lease.	On account of royalty.	Total.
	Rs. a. p.	Rs. a. p.	Rs. a. p.
On account of Sambhar:—			
Jaipur darbar	2,75,000 0 0	1,08,255 0 6	3,83,255 0 6
Jodhpur do.	1,25,000 0 0	1,08,255 0 6	2,33,255 0 6
On account of Nawa Gudah:—			
Jodhpur darbar	3,00,000 0 0	...	3,00,000 0 0
Total ...	7,00,000 0 0	2,16,510 1 0	9,16,510 1 0

The payments on account of royalty on sales over 17¼ lakhs of maunds were last year only Rs. 1,14,624-15-5, but there was also paid in that year a sum of Rs. 1,40,265-2-0 on account of sales of excess salt taken over when the lake was leased. This was our final payment on that account.

Financial results.

20. The subjoined table gives the financial results of our operations at the Sambhar lake from the commencement of our lease up to the close of 1879-80:—

Years.	3¾ annas.	4 annas.	4¼ annas.	5 annas.	5¼ annas.	6 annas.	6¼ annas.	7 annas.	7¼ annas.	8 annas.	8¼ annas.	9 annas.	9¼ annas.	10 annas.	10¼ annas.	11 annas.	11¼ annas.	12 annas.	12¼ annas.	13 annas.	13¼ annas.
1870-71 (including 2 months of 1869-70).	...	...	...	...	...	...	...	...	...	...	...	...	...	12,45,892	...	...	...	...	...	...	...
1871-72	...	...	...	...	...	3,011	1,272	32,081	...	3,57,889	...	1,53,002	...	4,48,057	...	47,506	...	77,401	...	1,175	...
1872-73	...	...	...	4,682	...	...	...	1,886	...	76,199	...	1,77,214	28,878	4,34,667	10,744	2,06,559	1,000	1,38,492	...	1,14,022	440
1873-74	...	1,283	...	...	...	80	...	...	...	5,263	...	99,183	6,860	6,03,541	39,794	1,37,150	6,929	1,72,133	7,854	59,796	...
1874-75	...	699	...	946	...	...	...	...	...	4,316	36,823	90,779	20,835	3,98,668	1,07,755	2,01,937	47,792	60,316	39,374	33,803	10,883
1875-76	...	...	...	...	...	...	...	23,819	1,55,086	1,78,653	2,07,265	4,32,714	80,112	1,26,590	72,400	1,12,420	95,106	45,760	35,420	6,762	3,091
1876-77	...	...	...	...	...	58,511	1,20,523	5,66,042	4,48,600	2,46,872	29,667	23,625	30,205	41,780	63,206	48,595	16,577	11,150	16,541	10,041	11,867
1877-78	...	...	...	...	89,628	1,32,380	23,594	2,52,378	10,21,575	2,80,482	1,86,627	1,51,171	44,726	1,25,266	59,143	75,947	41,226	56,180	21,744	18,615	10,310
1878-79	...	5,67,552	1,53,505	...	8,93,239	40,636	39,665	91,663	1,66,951	1,11,045	27,449	63,800	32,832	16,132	36,783	43,857	41,554	54,312	48,780	43,552	54,402
1879-80	...	24,74,616	1,20,808½	2,800½	69,118½	15,836	439	38,116	13,476	1,14,479	6½	10,136	1,194	1,73,896	1,07,630½	9,295	314	5,394½	3,162½	...	1,463
Total ...		30,42,168	2,76,295½	2,800½	95,003½	11,09,509	2,45,454	1,85,393	10,11,485	18,05,638	13,75,178	4,87,937½	12,01,624	2,45,642	36,14,489	4,97,455½	8,83,266	2,50,498	6,21,063½	1,72,875½	2,78,766	92,522

Years.	14 annas.	14½ annas.	15 annas.	15½ annas.	16 annas.	16½ annas.	17 annas.	17½ annas.	18 annas.	18½ annas.	19 annas.	19½ annas.	20 annas.	20½ annas.	21 annas.	21½ annas.	22 annas.	22½ annas.	23 annas.	23½ annas.	24 annas.	Total sales.	Average per mauud.	
																							R. a.	p.
1870-71 (including 2 months of 1869-70).	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	12,45,892	0 10	0
1871-72	7,318	...	290	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	11,28,982	0 9	4·08
1872-73	87,204	...	14,662	...	16,181	190	383	...	...	...	...	...	...	...	...	...	...	...	...	...	...	13,13,409	0 10	8·99
1873-74	7,099	...	...	...	14,905	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	11,52,870	0 10	7·08
1874-75	3,650	2,660	4,795	...	...	...	2,655	2,509	916	...	...	...	...	...	...	...	...	...	...	...	...	10 65,471	0 10	6·35
1875-76	2,465	992	1,180	600	159	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	15,91,664	0 9	4·25
1876-77	4,280	6,602	12,143	370	297	...	...	...	267	...	...	...	...	...	...	...	...	...	...	...	...	17,62,494	0 7	10·94
1877-78	14,293	3,646	14,091	3,540	1,342	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	26,29,171	0 8	2·55
1878-79	21,333	16,329	14,374	6,956	1,655	6,209	8,388	4,328	8,874	4,124	7,927	5,846	2,555	2,723	284	6,369	1,920	1,863	590	380	...	26,70,953	0 6	8 8
1879-80	657½	1,051½	1,029	686	1,100½	156	2,140½	2,910	2,928	6,859	5,297	4,157½	3,975½	8,886½	6,468	7,819	3,558	2,215	181	...	636½	33,49,916½	0 4	8·82
Total ...	1,48,299½	31,220½	62,564	12,152	36,139½	6,555	13,566½	9,747	12,385	9,938	13,224	10,003½	6,530½	11,609½	6,752	14,179	5,478	4,078	771	380	636½	1,79,10,892½	0 8	9·78

Excluding treaty payments, which are not a charge against manufacturing operations nor administration, the net result is that the total receipts exceed the total charges by Rs. 75,37,190, with a stock on hand of 50,32,171 maunds worth, at 3 annas 6 pies per maund, Rs. 11,00,787. If, however, we were to charge the treaty payments incurred by our lease of the lake against these assets, we should have a net credit balance in the form of stock, of Rs. 10,34,678, or, not bringing into account the value of the stock, a net debit balance of Rs. 66,109.

Sale rates.

21. The following statement shows the rates at which salt has been sold at the lake from the beginning of our lease up to the end of the past financial year :—

Years.	Quantity of salt manufactured.	Total charges excluding treaty payments.	*Sales up to, and including*, 1873-74.		Credit balance.	*Sales in* 1874-75.		Credit balance.	*Sales in* 1875-76.		Credit balance.	*Sales in* 1876-77.		Credit balance.	*Sales in* 1877-78.	
			Maunds of salt.	Price realized.		Maunds of salt.	Price realised.		Maunds of salt.	Price realized.		Maunds of salt.	Price realized.		Maunds of salt.	Price realised.
	Mds.	Rs.	Mds.	Rs.	Rs.	Mds.	Rs.	Rs.	Mds.	Rs.	Rs.	Mds.	Rs.	Rs.	Mds.	Rs.
By balance of former years up to, and including, 1875.	1,12,82,262	6,63,471	48,41,153	30,83,260	24,19,789	10,65,471	7,01,162	31,20,951	14,38,710	8,30,354	39,51,305	13,91,316	6,29,771	45,81,076	14,89,623	6,88,100
1876-77 ...	23,80,008	1.97.074	...	...	...	...	...	...	1,52,954	99,217	—97,857	3,71,178	2,41,742	1,43,885	2,60,202	1,24,910
1877-78 ...	59,28,398	3,39,558	...	...	...	...	...	...	...	...	...	...	...	...	8,79,346	5,36,579
1878-79 ...	39,98,909	2.86,415	...	...	...	...	...	...	...	...	...	...	...	...	...	...
1879-80 ...	5,00,328	2,13,270	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Miscellaneous ...	...	...	...	269	...	...	219	...	...	1,028	...	...	2,248	...	...	23,404
Total ...	2,40,89,905	16,99,788	48,41,153	30,83,529	24,19,789	10,65,471	7,01,381	31,20,951	15,91,664	9,30,599	38,53,448	17,62,494	8,73,761	47,24,961	26,29,171	13,72,993

Years.	Credit balance.	*Sales in* 1878-79.		Credit balance.	*Sales in* 1879-80.		Credit balance.	Total sales.	Total receipts.	Total, credit balance.	Treaty payments.	Net credit balance.	Free deliveries of salt.	*Excesses or deficits in stock.*		Estimated balance of stock.
		Maunds of salt.	Price realised.		Maunds of salt.	Price realised.								Excesses.	Deficits.	
	Rs.	Mds.	Rs.	Rs.	Mds.	Rs.	Rs.	Mds.	Rs.	Rs.	Rs.	Rs.	Mds.	Mds.	Mds.	Mds.
By balance of former years up to, and including, 1875.	52,69,176	5,18,400	1,81,077	54,50,253	63,542	15,452	54,65,705	1,08,08,215	61,29,176	54,65,705	32,79,167	21,86,538	1,07,942	3,85,648	7,51,754	...
1876-77 ...	2,68,795	6,60,426	2,18,451	4,87,246	5,60,969	1,48,025	6,35,271	20,05,729	8,32,345	6,35,271	14,00.000	—7,64,729	17,761	8,566	1,74,917	1,90,166
1877-78 ...	1,97,021	9,63,123	3,41,589	5,38,610	16,25,295	4,83,460	10,22,070	34,67,764	13,61,628	10,22,070	7,15,232	3,06,838	40,489	10,530	3,62,009	20,68,666
1878-79 ...	...	5,29,004	3,82,982	96,567	10,25,201	3,28,115	4,24,682	15,54,205	7,11,097	4,24,682	12,92.390	—8,67,708	29,100	...	61,028	23,54,576
1879-80 ...	...	...	...	...	74,909	16,386	—1,96,884	74,909	16,386	—1,96,884	9,16,510	—11,13,394	2,550	...	4,106	4,18,763
Miscellaneous ...	...	...	75,760	...	...	83,418	...	...	1,86,346	1,86,346	...	1,86,346	...	...	...	...
Total ...	57,34,992	26,70,953	11,99,859	65,72,676	33,49,916	10,74,856	73,50,844	1,79,10,822	92,36,978	75,37,190	76,03,299	—66,109	1,97,842	4,04,744	13,53,814	50,32,171

SAMBHAR LAKE.

Decrease in prices realized.

Notwithstanding the very considerable increase in sales, there was a great decrease in the price realized in 1879-80. The chief cause of this decrease was that in April and May, 1879, the lake having dried up the manufacture and sale of white salt had entirely ceased, while in the early months of 1880, owing to the quantity of water in the lake, quite unprecedented in our time, no white salt was ready for sale before the close of the official year. It is to the selection fees on this white salt that we look to bring up the average, which the sale of the cheaper salt at 3 annas 6 pies per maund materially tends to lower. The quantity of salt sold at 3 annas 6 pies during 1878-79, was 5,67,5[illegible] maunds, and during 1879-80, 24,74,616 maunds.

The minimum price per maund has remained at 3 annas 6 pies during the year, whilst the maximum price, inclusive of selection fees has reached Rs. 1-8-0 per maund, exclusive of duty.

The average price realized this year is somewhat too low, but this has been due to two causes, one of which was quite temporary, while the other cannot recur. The first cause has been mentioned, *viz.*, the absence of new white salt. The second cause is that owing to the railway sidings not being completed, we ran out of common salt at the stores, to which there was railway communication, and in order to supply the demand, were compelled for the last three months of the year to send away salt which was worth 8 to 10 annas a maund at the minimum rate of 3 annas 6 pies. The merchants were not long in finding out the difficulty in which we were placed, and the result was an unprecedented demand in December and January for salt at the minimum rate, and when these large supplies had been delivered there came an absolute cessation of all trade in salt. Added to this I fear that throwing so much superior salt at such a cheap rate into the markets of Northern India has had the effect of temporarily injuring the trade of the Sultanpur salt source.

Railway sidings completed.

The railway sidings have been completed now, and we are not likely too to have the lake so full of water again for some time, 1879-80 being the only year in which it has happened during the ten years of our tenure; and consequently it is highly probable that the average price realised during the next year will be higher than this. We began selling new white salt immediately the year closed, and at the first fortnightly auction sold 44,000 maunds at an average of 11 annas a maund.

Increase in sales.

22. The total sales at the lake show an increase over those of the previous year (the largest hitherto on record) of 6,78,963 maunds. I have no doubt the increase is permanent, and I anticipate a further development of the trade at the lake when the different sections of the State Railways now in progress are completed. There is no doubt the stocks stored in Native States in anticipation of the imposition of the British duty in 1878 are not yet entirely exhausted, and in parts of the country, especially in Malwa, the trade was considerably disorganised by the introduction of our duty and our system of management. This resulted in a partial salt famine, the reaction from which we shall begin to feel during the ensuing year.

Consumption of duty paid salt in Native States.

Notwithstanding all the drawbacks attendant upon the introduction of a new system, there is proof that the Native States are beginning to use British duty paid salt, for although the quantity sold at Sambhar for consumption in Native States fell from 7,80,150 maunds in 1877-78 to 2,32,273 maunds in 1878-79, it has risen again during the past year to 5,76,376 maunds.

Measures taken and proposed to increase and cheapen salt supply in northern Malwa.

In order to assist in the distribution and supply of salt to northern Malwa, with the sanction of Government a temporary sale depôt was opened from the 1st of January, 1880, at Nasirabad, the furthest point of railway communication in that direction, and during the last quarter of the year under report 10,226 maunds of salt were disposed of through this agency. It is too soon to judge to what extent the depôt has benefited the people of the surrounding country, although it undoubtedly caused an immediate decrease in the price of salt; nor do I anticipate any great advantage until it is moved further into the heart of northern Malwa. As soon as the line is open to Bhilwara, I propose to move it there, thus providing for the supply of the whole of the eastern portion of the Udeypur State, and subsequently I propose to station it permanently at Neemuch. Once the trade is fully developed from that point, I believe we may be certain that salt will be available over the whole of Malwa at not more than ten seers per rupee.

Manufacture.

23. The past year has been one of the very worst for manufacture we have ever experienced since we took over the management of the lake. The whole crop secured amounted to only 5,00,328 maunds curiously enough, although the rainfall of the year 1878-79 amounted to 14·16 inches as against 10·13 in 1877-78. Soon after the close of the rains of 1878 there was scarcely any water in the lake, whereas in the previous year there was quite sufficient for manufacturing purposes. Still, so long as the lake bed remained moist salt was manufactured and collected, but by April, 1879, there was no moisture left within any reasonable distance of the shore, and, owing to the great cost of carriage, I had to order the extraction to cease in the month of May. Then the rains of the monsoon of 1879 were exceptionally severe; the rainfall amounted to 25·03 inches, of which 15·77 fell in the month of August alone. The whole 25 inches fell in 49 days, the 14 inches of the previous year having extended over 47 days. The result was that the lake was filled to overflowing, and the water rose to a height never known before. The brine has consequently been so weak that manufacture has been very much retarded, and instead of commencing in November it only began in January, and the first extraction was not secured until the close of the financial year.

The following are the comparative figures of the different kinds of manufacture for the past two years :—

	1878-79.	1879-80.
	Mds.	Mds.
Walled enclosures	17,622	...
Pans	7,96,460	2,169
Lake bed	31,84,827	4,98,159

Stocks, loss by wastage.

The heavy rainfall of the last monsoon has most sensibly affected our stock account, which is reduced from 84,64,510 maunds on the 1st of April, 1879, to 50,32,171, maunds on the 1st of April, 1880. Of the difference between these two amounts *plus* the stock manufactured during the year, we have sold 33,49,916 maunds, and have delivered free of payment to the Treaty States 16,910 maunds, and we know from the stock account of stores cleared, some of them certainly salt of 1875, that we have lost by wastage 5,62,338 maunds. I very much fear that all the stores which were exposed to the heavy rain and floods of August will

when they are closed show similarly large deficits. It is, I believe, known to the Government that we do not attempt to protect the salt in store in any way from the weather because the climate of Rajputana is such that in nine years out of ten the rainfall does little or no harm, and indeed the expense of covering in all these large stores would be something enormous ; whereas the actual loss to Government, even on the scale above mentioned, and which is not likely to be repeated for some time, only amounts at 4 pies per maund to Rs. 11,715, the prime cost of extraction and storage.

Another cause of the great loss from the rain was the system of drying which was practised with all salt to be despatched by rail. It was exposed for several days on platforms and constantly turned. When rain came on nothing could protect this, and I have consequently ordered the system to be discontinued. The traders can well afford to dry their own salt at the price we supply it to them.

Stocks estimated ; manufacture in 1880-81.

24. In the first six years for which our accounts are complete (*vide* statement, para. 20), that is, the whole stock manufactured, sold off, and the accounts closed, we lost by wastage on 1,12,82,262 maunds only 3,66,106 maunds or 3·24 per cent., whereas in this one year alone we have lost 6·64 per cent., calculated on the stock in hand at the opening of the year. Concerning stocks, a combination such as we have been subjected to in the past two years only shows how very necessary it is to keep up our stock at a very high figure. There is however, no cause for anxiety on this occasion, as our stock on the 1st of April, 1880, was equal, under any circumstances, to considerably over one full year's supply, and I am informed that we may safely calculate on securing another 20 lakhs of maunds before the next monsoon.

Rainfall.

25. The following comparative statement of the monthly rainfall shows how unprecedented, latterly, the rainfall in August was. The specific gravity of the brine on the 1st of April was only 1·060, whereas under ordinary circumstances, and judging from past records, it would have been little short of saturation point at that time :—

Year.	April.	May.	June.	July.	August.	September.	October.	November.	December.	January.	February.	March.	Total rainfall.	Number of rainy days.
1877-78 ...	·67	1·05	3·85	·39	·20	·15	1·37	1·12	·94	·10	·29	...	10·13	30
1878-79 ...	·50	2·75	·06	5·02	1·54	4·19	...	...	...	...	34	·20	14·60	47
1879-80 ...	...	·05	3 61	2·07	15·77	2 40	·57	...	·29	...	·27	...	25·03	49

Cost of manufacture.

26. In consequence of the want of water during the manufacturing season before the rains set in in 1879, and the great distance the salt had to be carried to the stores, the expenditure on manufacture has been proportionately higher than usual, but I consider this has been well controlled, and is not more than was absolutely necessary. The average cost per maund for extraction and storage for the past five years is as follows :—

1875-76 ...	4·02	pies per maund.
1876-77 ...	4·06	"
1877-78 ...	4·20	"
1878-79 ...	3·69	"
1879-80 ...	6·62	"

Labour employed.

The following is an abstract of the labour employed :—

	1878-79.	1879-80.
Labourers	219,946	71,594
Carts	20,091	11,664
Cattle	48,576	3,488

Luckily employment was found for the surplus labouring population in making the sidings and the railway extension across the lake.

Increase in construction of pans.

27. The construction of pans from which we get our best salt has gone on increasing, and is a step towards improving the general quality of the salt. There were 619 pans in 1875-76, in 1879-80 there were 2,508. Pan manufacture is the system which can be carried on successfully in a season like this, and but for the pans we should have probably arrived at the season, often foretold, in which there would be no manufacture at all.

Railway across the lake to Gudha and Nawa opened.

28. On the 19th November, 1879, the railway was opened across the lake to the Gudha division, and on the 20th of December it was extended to Nawa, thus giving us railway communication to all parts of the lake. Sidings from the main line are being rapidly completed to all the stores, and by the ensuing rains I believe every store will be open to the railway. This will enable us to dispose of our salt according to age, and at the same time avoid the difficulties referred to in para. 21 in future years.

Tree planting.

29. Not much has been done in the way of planting out young trees during the past year; the whole energies of the establishment last monsoon were taken up in fencing and sowing the two large reserves made over to us by the Jaipur and Jodhpur darbars, one containing 840 bighas and the other 902. Of course the fate of the sowings is not discoverable in the great undergrowth of jungle which is the first result of fencing and protection from cattle, but I have reason to believe the measure has been perfectly successful, and in a few years we shall probably have an ample supply of wood to meet any emergencies.

The works during the past year have not required such large supplies of stakes as usual, and for the first time our own plantations have supplied us with all we wanted. This also is the first year that we have begun coppicing our own plantations, and 1,370 trees yielded us 20,135 stakes. From the rate of subsequent growth I have little doubt these trees may be coppiced every fourth or fifth year. It will be a great relief not to have to apply to the officials of the Native States for assistance in this matter, as on account of the great scarcity of wood it was very distasteful to them.

House accommodation for officers.

30. During the past year I have succeeded in getting all the officers comfortably housed in departmental buildings in lieu of the old temples and dharmsalas which have been hitherto occupied. The occupation of these, though lent as a temporary arrangement by the native governments, was distasteful to them and I took the opportunity when the Customs line was abandoned last year to dismantle all the Inspectors' and Assistant Inspectors' houses within reach of the railway and despatch the materials to Sambhar. The result is that I have managed to build departmentally no less than five capital houses at a total cost of Rs. 13,643.

Increase in sales under through traffic system.

31. The system of through-booking salt from Sambhar to any railway station in upper India on indent accompanied by a treasury receipt for the duty, price of the salt, and cost of bags (unless the purchaser sends his own bags) continues to work satisfactorily. This business has increased from 14,60,291 maunds in 1878-79 to 21,24,685 maunds in 1879-80. As was the case in the previous year, the through traffic trade was subject to great fluctuations. Thus while rawanas were taken out during the first quarter of the year for 2,47,834 maunds, and during the second quarter for 3,72,526 maunds, the business done in the third quarter amounted to 10,73,033 maunds, or over one-half of the entire trade of the year, the

issues in December alone being no less than 5,48,367 maunds. I have explained in para. 20 of this report that the great increase in the demand during the third quarter of the year was owing to the want of sidings to many of the stores, and to the consequent necessity of supplying salt which was of very superior quality at the minimum rates from stores which were connected by sidings. The consequence of opening these stores of good salt was a rush during the third quarter of the year which fully taxed the carrying powers of the railway for a time, but by the end of February the strain was over, and at the close of the year there were no accumulations of salt awaiting removal.

In connection with this subject, and with reference also to para. 13 of the Government review of the Annual Report for 1878-79, I may mention that arrangements are in progress for establishing depôts at Agra, Delhi, and Cawnpore, and will, I hope, be completed within the current year. This subject will be specially reported on shortly. When these depôts are opened it will be possible to prevent these sudden rushes of trade upon Sambhar itself, and to give the railway a steady carrying business all the year through, the slack trading season being the time when we shall take the opportunity of restocking our depôts.

Through traffic sales.

32. The following comparative table gives the sales, month by month, for two years, and shows an uncleared balance at the close of the year under report of only 54,847 maunds which was all cleared off within a few days after the year ended:—

	April.	May.	June.	July.	August.	September.	October.	November.	December.	January.	February.	March.	Total.
1878-79.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.
Quantity of salt for which receipts were issued.	83,787	98,033	1,00,493	76,346	42,798	36,354	1,92,421	3,17,905	2,30,129	1,89,565	85,722	59,531	15,13,084
Quantity of salt for which rawanas were issued.	83,122	83,568	1,13,258	79,522	48,419	31,904	1,61,091	2,71,815	2,66,481	1 54,289	1,06,885	60,029	14,60,291
Quantity of salt cleared ...	80,751	62,637	1,35,025	79,858	53,275	37,317	78,012	1,25,792	2,01,993	2,11,414	1,64,067	1,70,654	14,00,795
1879-80.	Balance uncleared at close of ear											Mds,	1,12,289
Quantity of salt for which receipts were issued.	27,003	70,631	1,76,734	1,07,723	69,174	1,99,469	2,56,701	3,56,794	4,50,370	3,05,174	69,522	33,220	21,22,565
Quantity of salt for which rawanas were issued.	30,626	54,268	1,62,945	1,23,298	62,804	1,36,424	2,07,893	3,16,773	5,48,367	2,83,072	93,313	54,907	21,24,685
Quantity of salt cleared. ...	82,329	46,768	1,14,285	1,50,959	55,830	53,782	1,90,758	22,4,222	3,00,945	4,08,870	4,45,759	1,05,500	21,80,007
	Balance uncleared at close of year											Mds.	54,947

Markets affected.

The next statement shows the quantities of salt for which receipts were granted by the different treasuries in the North-Western Provinces and Oudh and the Panjáb, and practically shows the disposal of the salt and defines the new markets to which the system has extended itself. The system has regained the market of Sháhjahánpur, and has besides gained six other new markets:—

	Agra.	Delhi.	Cawnpore.	Mirzapur.	Moradabad.	Benares.	Aligarh.	Allahabad.	Meerut.	Jhánsi.	Jaunpur.
	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds	Mds.	Mds.	Mds.
1878-79,	6,49,653	4,12,769	2,47,808	72,500	82,889	2,630	27,588	9,726	2.060	...	1,252
1879-80,	9,34,062	4,52,725	4,69,464	88,010	70,566	38,783	20,943	10,476	12,828	9,650	1,000

	Etáwah.	Dehra Dún.	Bara Banki.	Gonda.	Bahraich.	Farukhabad.	Bareilly.	Saháranpur.	Sháhjahánpur.	Bijnor.	Mainpuri.	Lucknow.	Gurgaon.	Hissar.	Total.
	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.
1878-79	270	201	500	171	250	...	...	2,513	...	...	...	250	54	...	15,13,084
1879-80	657	51	750	206	250	150	290	8,148	50	50	345	1,911	...	1,200	21,22,565

The realizations from this salt were :—

	Rs.
Price of salt	4,61,186
Duty on salt	52,56,412
Miscellaneous	65,479
Price of bags	14,488
Total ...	57,97,565

Distribution along lines of Railway.

33. The distribution of this salt along the several lines of railway is shown in the following abstract :—

Out of the total quantity distributed along the East India Railway *viâ* Agra in 1879-80, Agra received 7,46,768 maunds and Cawnpore 473,443 maunds against 2,99,524 maunds and 3,12,176 maunds respectively in 1878-79. Delhi received 1,79,648 maunds, or some 4,000 maunds more than in 1878-79. On the Oudh and Rohilkhand Railway, Moradabad received over 25,000 maunds less, Chandausi 16,000 more and Bareilly 26,000 maunds more than in 1878-79. This does not, however, represent the total importations into Oudh and Rohilkhand of Sambhar salt, concerning which full particulars are given further on in the para. treating of the distribution of salt by railway from the salt sources and trade centres. Agra and Cawnpore receive large quantities of salt from Sambhar, which are sent on from there into Oudh and Rohilkhand as the demand arises. For the first time Tirhut received, *viâ* the Tirhut State Railway, 1,750 maunds of salt direct from Sambhar. Dholpur got, *viâ* the Sindhia State Railway, 4,545 maunds of salt direct from the lake. Direct consignments to stations in Rajputana and below Agra and Delhi rose from 3,909 maunds in 1878-79 to 90,497 maunds in 1879-80, of which latter quantity Jáipur received 32,503 maunds, Dosa 10,080 maunds, Mandawar 11,536 maunds, and Rewari 21,067 maunds. Beawur on the Western State Railway for the first time took salt direct by railway from Sambhar, *viz.*, 1,500 maunds :—

Abstract.	1878-79.	1879-80.
	Mds.	Mds.
Along East India Railway, *viâ* Agra ...	9,63,446½	15,42,843½
Ditto *viâ* Delhi ...	1,79,337½	1,80,413
„ Sindh, Panjáb and Delhi Railway *viâ* „ ...	82,665½	54,325½
„ Oudh and Rohilkhand „ *viâ* Agra ...	2,29,794	2,48,810½
„ Tirhut State Railway *viâ* „ ...	...	1,750
„ Sindhia „ „ *viâ* „ ...	1,138	4,555
„ Rajputana State Railway below Agra and Delhi. ...	3,909½	90,497½
„ Western Rajputana State Railway ...	...	1,500
Total, through booked trade	14,60,291	21,24,685

Retail price of through traffic salt.

The price of through traffic salt, of which the large quantity shown above was nearly all thrown into the markets of the

North-Western Provinces and Oudh, has ruled very favorably throughout the year, really good salt being procurable wholesale at Agra for Rs. 3-4-0, at Cawnpore for Rs. 3-7-6, at Delhi for Rs. 3-4-6, and at Moradabad for Rs. 3-8-0 per maund. The whole subject of prices, as connected with the published prices current, is now under special enquiry and will be reported on almost immediately. The enquiries were set on foot before the receipt of Government Resolution No. 23C, of the 24th January, 1880, in the Department of Finance and Commerce, reviewing the annual report of this Department for 1878-79, but they necessarily take a long time to complete.

34. The gross realizations of the Didwana salt source for the past two years are shown in the following table:— DIDWANA SALT SOURCE. Gross receipts.

Year.	Duty on salt.	Sale price.	Miscellaneous.	Total.
	Rs.	Rs.	Rs.	Rs.
1878-79 ...	4,72,600	1,22,580	...	5,95,180
1879-80 ...	6,19,712	75,701	102	6,95,515

The increase in the duty collected is fully accounted for by *the fact that in 1878-79 duty was not charged at the salt sources* until the 1st of October, 1878, whereas last year duty was levied throughout the year. The "sale price" exhibits a falling-off owing partly to the reduction in the price to 3½ annas a maund throughout 1879-80, whereas in the preceding year the price *plus* selection fees ranged from 3½ annas to 9 annas a maund. Another cause is the taxation of stocks in Sujangarh and Churu in the Bikanír territory under Article VIII. of the salt agreement. These stocks paid only duty and no price to us, the price having of course been paid when the salt was bought at the salt source prior to our lease of it. The miscellaneous collections are made up of fines and sale proceeds of confiscated salt and cattle seized carrying it.

35. The following table shows the charges for the past two years:— Charges.

Year.	Fixed.	Contingent.	Total.
	Rs.	Rs.	Rs.
1878-79	17,017	16,058	33,075
1879-80	21,531	35,562	57,093

These charges are exclusive of treaty payments, details of which are tabulated in para. 3 of this report. The increase in fixed charges is caused by the deputation of two Sub-Inspectors to Churu and Sujangarh to weigh the salt there, by the pay and officiating allowance of the Officiating Assistant Commissioner during the absence on leave of the substantive officer, and by the present Assistant Commissioner being of a higher grade than the Assistant Commissioner formerly employed at Didwana. The increase in contingencies is large but can be fully accounted for. There were Rs. 18,055 paid for salt stored at Sujangarh and Churu, which I purchased on the part of Government under

DIDWANA SALT SOURCE.

Article VIII. of the Salt Agreement, and of course subsequently realized the duty on; and secondly, the houses for the officers and establishment were finished during the year under report, within which period a sum of Rs. 4,834 was charged. The cost for manufacture and storage of salt was less than in 1878-79 by Rs. 1,784, owing to a smaller quantity of salt being purchased and stored by us.

Manufacture.

36. During the year under review we manufactured 5,63,699 maunds at a cost of 3·39 pies per maund. Last year there were manufactured 6,76,185 maunds at a cost of 3·34 pies per maund. At the close of 1878-79 we had in stock 3,18,310 maunds and at the close of 1879-80 maunds 5,62,696. If it were necessary we could easily increase our stock of this salt to ten lakhs of maunds, the capabilities of the source being practically inexhaustible. The salt made during the year has been for the most part of excellent quality.

Sales.

37. The sales during the year amount to 3,35,895 maunds as against 3,57,875 in 1878-79, but in that year only 1,89,040 maunds paid the British duty of Rs. 2-8-0 a maund, while in the past year 2,23,394 maunds paid duty at the source, and 24,149 maunds at Sujangarh and Churu, bringing the total up to 2,47,885 maunds. This quantity of salt was thus distributed, *viz.*:—

3.35.895
2.23.394
1.12.501

	Maunds.
By railway *vid* Nawa	99,792
„ road to Bhiwani	1,20,852
„ „ „ Marwar	50
„ „ „ local marts, Shekawati	2,760
Sold at Sujangarh and Churu	24,491
Total ...	2,47,885

Freights for Didwana salt seem to have been favourable for the greater part of the year, varying from 8 to 9 annas per maund to Bhiwani, 230 miles, and 4 to 5 annas per maund to Nawa, 40 miles. Comparatively the latter rate seems high, but carriage is scarce and return freights from Nawa difficult to procure, because the trade of Didwana has always been carried on through Bhiwani, and although the merchants have now got railway communication as far as Nawa, yet they have not as yet opened up this route, and hence the comparative dearness.

Duty-free deliveries.

38. During the year the Marwar darbar received from this salt source, free of duty, under Article XII. of the Salt Agreement, 1,12,500 maunds of salt, which, together with the quantity received from the Pachbudra and Phalodi sources completes the amount of salt due under the article of the agreement just quoted up to the 1st October, 1879. The price realized from this salt at $3\frac{1}{2}$ annas a maund amounted to Rs. 24,609. The salt was, so far as is known, thus distributed, but of course the quantity stored in the town of Didwana will eventually be removed elsewhere, and indeed it is desirable that it should be, Didwana being so close to the frontier that smuggling from there can be a matter of no difficulty at present:—

	Maunds.
To Didwana	87,244
„ Nagore	10,584
„ Mertha	8,500
„ Marot	2,000
„ other villages	4,172
Total ...	1,12,500

PACHBADRA SALT SOURCE.

Vicinity of Sambhar Lake tells very heavily against the Didwana trade.

39. The neighbourhood of Sambhar, with the large stocks of very fine salt stored there, must always tell very heavily against the Didwana trade. It was for this reason that I reduced the price from the former average of 6 annas to 3½ annas, and during this season a variety of experiments and every exertion are being made to manufacture none but the very best salt. I trust by this means to keep the trade of Didwana up to its former standard. It is essential we should do so, as salt can always be manufactured here, no matter what the season is like, and if ever the stocks at Sambhar run low, the stores at Didwana will be found to be a most valuable adjunct.

PACHBADRA SALT SOURCE.

Receipts.

40. The following statement gives particulars of the receipts of the Pachbadra salt source for the past two years :—

Year.	Duty on salt.	Sale price.	Miscellaneous.	Total.
	Rs.	Rs.	Rs.	Rs
1878-79	2,89,247	29,382	...	3,18,629
1879-80	8,63,825	1,01,631	218	9,65,674

The great increase in the realizations is due to the fact that the past is the first entire year of our occupation of this salt source. In 1878-79, our occupancy only began on the 1st of October, 1878. Full duty at the rate of Rs. 2-8 a maund was realized on maunds 3,38,530 and half duty, that is at Rs. 1-4 a maund, on maunds 14,000 sold to Sirohi under article IV of the Sirohi salt agreement. The increase in the sale price realizations is accounted for by the enhanced sales. Of the total quantity sold maunds 53,261 realized 5 annas a maund, maunds 77,119 sold for 4 annas, 1,36,716 maunds sold for 3½ annas, and maunds 1,90,934 sold for 3 annas. The average price obtained was 3·55 annas per maund. The miscellaneous realizations have accrued from fines and forfeitures.

The following statement shows the charges, excluding treaty, payments, for the past two years :—

Year.	Fixed.	Contingent.	Total.
	Rs.	Rs.	Rs.
1878-79	13,363	40,422	53,785
1879-80	38,298	4,57,536	4,95,834

The charges for the last year are for the entire twelve months, while in 1878-79, our expenditure only began on the 1st October, 1878. Fixed charges therefore need no explanation beyond this. The contingent charges show an enormous increase, but one item alone comprises the sum of Rs. 4,27,047, the amount advanced under orders of the Government of India in liquidation of the debts due by the salt manufacturers to the bankers of the town of Pachbadra. This item is recoverable. I discuss it fully below. Omitting it, the ordinary contingent expenditure amounts to Rs. 30,489, of which Rs. 13,348 are on account of construction of buildings, repairs to tanks, filling in salt pits at Khair and Tilwara,

PACHBADRA SALT SOURCE.

and the cost of excavation of an experimental well, and Rs. 12,640 were paid to pit owners for extraction and storage of salt; other items call for no special remark.

Debts of manufacturers.

41. I have alluded to the payment under the orders of the Government of the sum of Rs. 4,27,047, the amount of the debts due by the salt manufactures of Pachbadra to the bankers of that place, and an account of this transaction will properly find place here.

Enquired into and determined.

In my annual report for 1878-79 I noticed the difficulty that had arisen as to the proprietary right to the salt, the bankers of the town of Pachbadra having claimed the whole of it, as mortgaged to them for money advanced to the pit owners. A preliminary enquiry showed that the bankers' claims were to a large extent valid, and it was arranged that the Darbar should investigate the matter, and arbitrate as to the real amount of the indebtedness of the pit owners, such investigation to be regarded as final and authoritative. By the middle of June, 1879, the panchâyat had completed its enquiries and submitted detailed statements of the debts owing to each banker for which the produce of the salt pits was hypothecated. The total of the claims advanced by the bankers amounted to the enormous sum of Rs. 14,55,610-5-9, but the Committee considered that deductions should be made from this on account (1) of claims more than 20 years old, (2) of interest paid, and (3) of sums received by the bankers as "kata" or discount. The actual amount of principal unpaid which remained after deduction of the above three items was Rs. 4,27,047-5-0. The statements compiled by the Committee were voluminous and complete and comprised the minutely detailed account of 119 pit owners, debtors to 118 bankers.

Orders of Government.

42. On receipt of the Committee's report from the Political Agent of Jodhpur, I placed the matter unofficially before the Government, with a recommendation that I should be authorized to liquidate all such claims as were well secured, and after some correspondence, final orders were received from Government (letter No. 3963, of the 24th November, 1879, from the Department of Finance and Commerce) sanctioning my proposal to be allowed to pay at once all those claims which were completely secured by the contents of the pits with which they were connected, and authorizing me in accordance therewith to disburse on this account the sum of Rs. 4,27,047, being the amount awarded to the mahajans or bankers by the arbitration. A speedy settlement of the claims was enjoined, and was indeed necessary in our own interests, and accordingly all the arbitrators accounts having been procured the settlement was begun on the 26th of November and concluded on the 14th of December last.

Mode in which liquidation was carried out.

43. The *modus operandi* was as follows:—Taking the pit owners list of debts as the basis of our proceedings, the present and prospective assets of each individual were as closely as possible ascertained. Next each item in the voluminous accounts prepared by the arbitrators was gone over in detail and tallied with the pit owners' and the bankers' lists. Then the bankers' account books in which (save in a few instances in which separate bonds were produced and ultimately destroyed) the bonds had been taken were carefully compared and tallied with the arbitrators' accounts. Finally, a careful offset of the assets against the debts of each pit owner was made and the claims of the creditors were then discharged. This was effected in the following way:—Each banker was called up separately and every bond in

his books cancelled by the officer liquidating the claims and every separate bond destroyed, a note of this being put simultaneously against each item in the arbitrators' detailed statement. A written order was then issued to the Assistant Commissioner of Customs at Pachbadra, for the amount due to each creditor from whom specific acquittances in full of all demands were taken in Hindi and English in duplicate. On presentation of the order at the treasury the amount specified was paid at once and charged in the Public Accounts, one copy of the English receipt being sent with the daily treasury sheet to the Comptroller-General, the other copy and one of the Hindi acquittances filed in the custom's office at Pachbadra and the other Hindi acquittance together with the arbitration accounts connected with the liquidation deposited in the darbar office at Jodhpur.

Why the full amount sanctioned by Government was paid.

44. The manner of the liquidation being explained, I have to show why the full amount sanctioned by the Government was paid away. Enquiry showed that many of the pits in the tract on which money had been borrowed had fallen into disuse and were more or less silted up and unfit for salt manufacture unless cleared out, at a cost which in some cases would be very considerable and in a few others equal indeed to that of digging new pits. It was my intention that the distinct debts for which it could be clearly shown that any such pits had in particular been hypothecated should be left unliquidated by reason of there being no assets to meet them, the Government of India having sanctioned "the payment at once of all claims which are considered to be completely secured by the contents of the pits with which they are connected." but I found the determination of the debts chargeable against any separate pit exceedingly complicated, though the amounts chargeable against the individual pit owner were not so. A number of bonds connected with the disused pits were examined and it was found that in reality none were explicitly worded; other property of the borrower was implicated and to make confusion worse confounded, in some of these very bonds three or four different pit owners had combined to borrow money, not from one banker, but from three or four, perhaps, each of whom had the bond in his books. Thus there were found numerous pit owners one with, say, a two anna, a second with a six anna, and a third with an eight anna share of a debt, borrowed jointly from bankers who had lent, some a three anna and some a five anna share of the money and so on, and as security, pits now considered by us as disused but believed to be, and perhaps really at the time they were taken on pledge, productive, had been accepted conjointly with others of different valuations not discriminated in the bond. Thus beyond paying in full the amount awarded by the arbitrators there was no way of unravelling this entanglement, and after mature deliberation I came to the determination that even including the disused pits the assets *collectively* were good to meet the claims the Government were accepting, and that *individually* the bad debts as they might be called were few and trifling. Thus I decided to incur the responsibility of discharging the claims in full without further reference.

Abstract account in support of the position taken.

45. The following abstract will, I consider, prove my meaning. There were 119 indebted pit owners and 118 creditors. Viewing the *collective* assets and the collective liabilities of the tract, the position when the liquidation was made was this, and it must be remembered that the quantity of salt ready was purposely under estimated, and was nearer 20 lakhs than 17½ lakhs of maunds :—

Liabilities	...	...	Rs. 4,27,047 5 0

Assets—			Rs.		
Salt then ready, maunds 17,65,849, worth at 2 anpas a maund	...	...	2,20,731		
Salt forming in pits, maunds 8,90,000, worth at the same valuation	...	...	1,11,250		
Crop ready by 1880, maunds 20,00,000, worth as above	...	...	2,50,000	Rs. 5,81,981	0 0

We shall not *sell* all this salt in three years nor anything like it, I dare say, but it is certain that in 1882 we shall have the bulk of our money back, and more than the worth of the balance in hand, allowing freely for extraction of salt, repairs of pits, and for subsistence allowance to the indebted pit owners.

Position worked out by classification of debts and assets.

If the debtors are taken *individually* the position, as far as it could be worked out, was this :—

(1) There were 28 of them, owing Rs. 56,740-8-6, whose *present* assets *completely* cover their debts ;

(2) There were 32, owing Rs. 1,39,414-8-9, whose *present* assets and prospective assets within *one* year will cover their debts ;

(3) There were 29, owing Rs. 1,33,782-10-0, whose *present* assets and prospective assets within *two* years will cover their debts ;

(4) There were 12, owing Rs. 48,368-4-9, whose *present* assets and prospective assets within *three* years will cover their debts ;

(5) There were 12, owing Rs. 45,376-5-0, whose *present* assets and prospective assets within *four* years will cover their debts ; and

(6) There were 6, owing Rs. 3,264-15-6, who have no present assets and no prospective assets unless assisted to repair their pits.

It must be borne in mind that the present assets of the pit owners in classes (2), (3), and (4) are large, and that those in class (5) have also considerable assets, so that all of them will have but a mere fraction of their debts uncleared at the end of two years, though it will take four years to clear them completely. Class 6 is the only one in which the debts are apparently bad, but I am convinced that their debts too can all be recovered. One debtor owes Rs. 1,220-4-6, but on the other hand owns four pits which he will be helped to clear out and put in order, another debtor owes Rs. 98-12-0 and owns one pit, a third owes Rs. 1,645-15-0 and owns a pit, the fourth owes Rs. 128-1-9 and owns a pit, the fifth owes Rs. 251-4-0 and owns a pit, the sixth owns a pit and owes Rs. 20-0-3. Help will be given to all these men to get themselves free of debt either by repairing their pits or employing them to extract and store salt for us.

Bankers warned not to lend money on the security of property in the tract.

46. After the debts were paid the bankers were distinctly given to understand that every claim, new or old, up to date, they had against the pit owners had been settled and that they must henceforward lend no money on the security of property in the tract to any one.

Arrangements made for recovery of the debts detailed.

The arrangements made for the recovery of the debts paid by Government are these :—(1) that the *whole* of the purchase money of the existing crop of salt in each individual's pit should, as realized, be credited to Government towards payment of his debts ; and (2) that hereafter after deducting cost of extraction of salt and repairs to pits as a first charge upon the crop extracted, *two-thirds* of the balance should, on realization, be credited to Government towards the debt, and the remaining third paid to pit owners as a

subsistence allowance until the debt should be liquidated. The price of the salt is two annas a maund. Ledgers have been opened in my own office and at Pachbadra for the careful keeping of this debt account.

The 119 pit owners whose debts we have liquidated in advance own 720 pits; of which at the time of liquidation, *i.e.*, in December, 1879, 369 contained salt ready for extraction; in 133 pits salt was forming and is now nearly or quite ready, and 218 were in disuse. The crop ready was estimated at maunds 17,65,849, it was really over 20 lakhs of maunds, but we purposely under-estimated it. The crop was worth at 2 annas a maund, Rs. 2,20,704. The crop forming and now ready or nearly so, was estimated at maunds 8,90,000, worth Rs. 1,10,990; the total value of both is Rs. 3,31,703. In addition to this, by 1882,* another 20 lakhs of maunds will be ready, worth Rs. 2,50,000; the total value of all these crops being Rs. 5,81,703. The debts paid amounted to Rs. 4,27,047. The selling value at 3½ annas a maund, our average for 1879-80, of the salt now in stock, estimating it at only 25 lakhs of maunds, is Rs. 5,46,875. It is evident from these figures that commercially considered there was little or no risk involved in the release of the pit owners from the grasp of the bankers, while otherwise it was of great importance to us that the lien of the bankers on the salt should be removed and that the pit owners should only have us to deal with.

47. The debts were liquidated during December. Between that time and the close of the year, maunds 3,46,256 of salt were extracted and paid for, and after deducting all charges the sum of Rs. 41,919-2-0 was recovered for Government, leaving on the 1st of April, 1880, Rs. 3,85,128-3-0. The sales during 1879-80 were only maunds 4,58,030, but as I have elsewhere explained in my report, the trade in Central India and Rajputana had not fully recovered from the disorganization consequent on the imposition of the British duty on all salt sold at the sources, so that they were much less than I expect them to be henceforward. I hope, indeed, that during the current year the sales at Pachbadra may not be less that 8 lakhs of maunds, (formerly 10 to 12 lakhs of maunds used to be sold annually, when fodder and water were commonly plentiful) and in that case the recoveries to credit of the debts of the pit owners would be about Rs. 1,00,000.† This would leave on the 1st of April, 1881, a sum short of 3 lakhs of rupees to recover. Altogether I see no reason why in three years from the beginning of the current official year the entire debt should not be recovered for Government.

Progress made in recovery to close of March, 1880. No reason to doubt entire recovery in three years.

48. The following table shows the quantity of salt in stock, stored, and delivered for the past two years :—

Stock, stored, and delivered.

Year.	Balance of stock at the beginning of the year.	Quantity stored during the year adding and deducting excesses and deficits.	*Quantity delivered during the year.*			Balance of stock at the close of the year.
			Quantity sold.	Free deliveries.	Total.	
	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.
1878-79 ...	...	2,83,585	1,18,699	1,000	1,19,699	1,63,886
1879-80 ...	1,63,886	4,59,552	4,58,030	11,000	4,69,030	1,54,408

* It takes in most cases from a year and a half to two years for a crop of salt to ripen the pits, though in some instances the period is much shorter.

† We take the *whole* price of the salt now formed in the pits, and there are, 17 lakhs of maunds ready.

It will be understood that Pachbadra salt being found to keep better immersed and undisturbed in the pits, it is not the rule to keep more salt stored in the tract than is required to meet the demand of two or three months, hence the apparently small amount shown as stock at the close of each year. The stock is now being raised to 3 lakhs of maunds in anticipation of brisk sales when the monsoon sets in. There are now probably over 20 lakhs of maunds of ripe salt in the pits, ready for extraction and sale.

Deliveries free of price and duty under salt agreements.

49. During the year there were delivered free of price and duty to the Jodhpur Darbar, under article XIII. of the Jodhpur salt agreement, 10,000 maunds of salt, and to the Udeypur Darbar, under article VI. of its salt agreement, 1,000 maunds. To the Serohi state there were sold for 3½ annas a maund *plus* Rs. 1-4-0 per maund, that is half duty, maunds 14,000 of salt under article XII. of the salt agreement; and to the Jodhpur Darbar there was sold, for consumption in Marwar, maunds 1,05,500 of salt for the price only under article XII. of the salt agreement, this quantity completing the instalments due up to the 1st of October, 1879. The Marwar Darbar taxes this salt at the rate of Re. 1-12-0 per maund, on sale to its own subjects. Some 50,000 maunds of it yet remain stored in the town of Pachbadra, the remainder having been sent to the capital and distributed elsewhere over Marwar.

Sales and distribution of fully taxed salt.

50. The sales of fully taxed salt amounted to maunds 3,38,530, and the following table shows how it was distributed :—

Name of Mart.	1878-79.	1879-80.
	Mds.	Mds.
Saugor	50,677	118,490
Hoshangabad	8,002	765
Todgarh	295	824
Bhopal	21,443	112,916
Udeypur	20,038	62,181
Gwalior	8,788	22,354
Tonk	892	244
Indore	7,129	10,015
Serohi	6,067	3,079
Kota	892	528
Pattan	79	206
Sitamau	387	3,395
Local	10	426
Total	1,19,699	3,35,423
Uncleared balance	.....	3,107
Total	1,19,699	3,38,530

The following abstract shows, quarter by quarter, how the entire sales from the source were distributed over the year :—

	Mds.
1st Quarter of 1879-80	42,744
2nd Quarter of ,, ...	49,057
3rd Quarter of ,, ...	2,11,215
4th Quarter of ,, ...	1,55,014
Total ...	4,58,030

The following is an abstract of the carriage employed during the past two years in conveying the salt purchased at the source to its destination :—

	1878-79.	1879-80.
Horned cattle	41,706	1,53,672
Camels	954	746
Carts	1	21
Asses	2,013	1,211
Head loads	...	10

Number and condition of salt pits.

51. As was the case during 1878-79, so during this year, no new pits have been excavated on the tract. There were 915 pits at the close of the year situated as follows :—

In the Sambra tract	... ...	607 pits.
„ Hiragarh „	... ...	211 „
„ Posali „	... ...	97 „

Of these the following is a further detail :—

Tracts.	Number in which salt is ready.	Number in which salt is forming.	Silted up.	Cleaned during the year.
Sambra	116	79	375	37
Hiragarh	84	28	88	11
Posali	54	19	17	7
Total ...	254	126	480	55

At the close of the year the quantity of salt ripe in the pits was not less than 20,00,000 maunds, so that we are far removed from any anxiety as to the supply being equal to the demand.

In order to improve the trade of the source as much as possible and mitigate the difficulties of fodder and water on the route, I am now endeavouring to make arrangements to store a large supply of salt on the Western Rajputana State Railway either near Pali or Erinpura. At present contractors for the carriage of the salt do not seem very willing to come forward, but I hope to be successful, and if I am, a great step will have been gained towards turning the Pachbadra salt source to more profitable account, and making it of more value to us than it has hitherto promised to be. If I can get the salt conveyed across the 70 or 80 miles of country between the source and the Railway, it will probably once more be largely consumed in Malwa and Guzerat, and I shall be able to sell it side by side with Sambhar in our depôt at Neemuch for distribution over Central India.

Construction of buildings and other improvements.

52. During the year officer's quarters, a hospital, clerks' quarters, and an orderly range, have been built, and a trade parao enclosed. The Khair and Tilwara salt pits, a source of danger to us, have been filled in ; the old tanks have been cleaned out and a new one constructed. An experimental well has been under construction for some time in the hope of finding drinkable water in the tract; but though the shaft has been sunk 102 feet, and we have passed through the stratum in which the brine springs exist, water has not yet been come to. Drinking water is our great difficulty at Pachbadra. For at least six months of the year water for every man and animal on the tract has to be brought from Balotra, eight miles off, and the cost of thus supplying the establishment and treasure guard during the past year has amounted to Rs. 1,814. Besides the expense, the scarcity of water, for, although we supply it, it is still scarce, makes the place very unpopular with the native establishment.

PHALODI SALT SOURCE.

Receipts.

53. The following statement exhibits the gross realizations of the Phalodi salt source for the past two years :—

Year.	Duty on salt.	Sale price.	Miscellaneous.	Total.
	Rs.	Rs.	Rs.	Rs.
1878-79	2,922	...	2	2,924
1879-80	4,570	1,919	64	6,553

Realizations on account of duty on salt have somewhat increased, but are still trifling on account of the want of demand for this salt outside of Marwar, the country in the neighbourhood of this source being found to be largely stocked with duty-free salt stored prior to our lease of the salt sources in October, 1878. In 1878-79 the salt on which duty was realized yielded us no sale price, being the property of the manufacturers ; this year Rs. 1,919 have been realized at the rate of 3½ annas a maund on a sale of maunds 8,763. The miscellaneous receipts arose from the recovery of advances made to salt manufacturers.

Charges.

The charges for the past two years are shown in the following table:—

Year.	Fixed.	Contingent.	Total.
	Rs.	Rs.	Rs.
1878-79	3,902	3,435	7,337
1879-80	10,684	8,416	19,100

Both in fixed and contingent charges there is a very large increase, which however is quite explained by the fact that in 1878-79 the charges were only from December to the end of the year, whereas last year they are for the whole twelve months ; moreover, during last year, maunds 34,205 of salt were paid for and stored, and the greater part of the cost of housing the officers and men was charged within 1879-80. The financial outcome of our lease of this source up to the close of 1879-80 is as follows, excluding treaty payments:—

	Rs.
Gross realization of 1878-79	2,924
Ditto ditto 1879-80	6,553
Total ...	9,477
	Rs.
Establishment and contingent charges for 1878-79,	7,337
Ditto ditto for 1879-80,	19,100
Total ...	26,437
Net debit balance ...	16,960

If to this were added the lease money paid to the end of the past year, *viz.*, Rs. 6,750, the debit balance would be increased to Rs. 23,711; against this there was stock in hand at the close of the year amounting to maunds 25,377, worth at 3½ annas a maund Rs. 5,551. This cannot be said to be satisfactory financially, but the salt source is situated in a remote and thinly populated part

of Rajputana, and as I have said before the villagers supplied themselves largely with salt before we leased the source.

Deliveries.

During the year 7,000 maunds of salt from Phalodi were supplied to the Marwar Darbar at 3½ annas a maund, but free of duty under article XII. of the salt agreement. The salt which paid British duty was exported chiefly to Bikanir.

LUNI SALT TRACT.
Receipts.

54. The following table gives the gross realizations of the Luni Salt Tract during the past year. In 1878-79, the British establishment on the tract was maintained for purely preventive purposes :—

Year.	Duty on Salt.	Sale price.	Miscellaneous.	Total.
	Rs.	Rs.	Rs.	Rs.
1879-80	797	40	...	837

The realizations shown in the above form accrued from the sale of salt exported to Pahlanpur and Disa, except 38 maunds sold for consumption in the neighbourhood.

Charges.

The charges for the past two years are shown in the following table :—

Years.	Fixed.	Contingent.	Total.
	Rs.	Rs.	Rs.
1878-79.	4,981	1,336	6,317
1879-80	4,502	2,406	6,908

Compared with 1878-79, the fixed charges in 1879-80, exhibit a small decrease, the establishment not having been entertained on its present footing until January last. Under contingencies there is an increase caused principally by the travelling charges drawn by the establishment transferred from other divisions and posted to the Luni tract, when the strength of the force was increased.

Tract now entirely in our own charge.

55. In my Annual Report for 1878-79, I printed as an Appendix certain correspondence relating to the demarcation and administration of this tract, the upshort of which was that the watch and ward of the immense salt deposits in the river Luni and its affluent nullahs were temporarily entrusted to an establishment appointed by the Marwar Darbar, an Inspector of Inland Customs, and a small force of men being kept on the tract to watch our interests. The Raj arrangements lasted throughout one entire season, that is up to flooding of the tract in the rainy season of 1879, and during that time removals of salt were so numerous and large, the persons removing the salt never in one instance being detected, and the general management was so inefficient that on my representation the Government of India, with the consent of His Highness the Mahárája of Jodhpur decided to undertake for itself, through the agency of the Inland Customs Department the care and management of the tract. Consequently, in December, 1879, the establishment was increased from 3 officers and 30 men to 4 officers and 92 men of all grades, consisting of 1 Inspector, 1 Assistant-Inspector, 2 Sub-Inspectors, 2 Clerks, 4 Kotgashts, 10 Jamadars, 66 Peons, 8 Dák runners, and a medical establishment of one hospital assistant and a compounder. The

RAJPUTANA SALT SOURCES.

area under our arrangement, only however strictly so far as salt is concerned, is about 400 square miles in extent. It is divided into beats patrolled over by sub-officers and peons, the Inspector and Assistant Inspector being constantly on the move over the tract from the close of one rainy season to the setting-in of the next. Since December only one petty removal has occurred.

Sales, extraction and storage of salt.

56. It will have been seen that up to the end of the past year 319 maunds of salt have paid duty to us on the tract. The salt is of excellent quality and exists in inexhaustible profusion, and I trust a large field for its sale will ere long be developed in Tharad, Pahlanpur, Northern Guzerat, and Serohi. Formerly it did penetrate a considerable distance into native territory, but that was when it was untaxed and its sale unrestricted. My efforts are now being directed to extracting and storing on safe sites at least a lakh of maunds of the best salt I can find, and if I can procure carriage at favourable rates, I propose establishing a depôt for its sale at Pahlanpur, which is now a station on the Western Rajputana State Railway, and from whence the salt can be easily sent up or down the line to purchasers on indent. The question of carriage is the difficulty, but I hope to overcome it. Up to date there are according to the latest reports I have received, some 50,000 maunds of salt extracted and stored.

Housing of officers and men and difficulty in recruiting.

57. The housing of the officers and men stationed on the tract is going on, and by the setting-in of the monsoons they will, I hope, be all comfortably under cover. There has been much difficulty in getting men to enlist for service on this remote tract, but men were at last found willing to go from Sambhar and the north-west, and they now seem to be fairly well contented with the place. Out of a force of 92 men there were but one dismissal (a resident of the tract) and two desertions.

RAJPUTANA SALT SOURCES.

Financial summary of leases of Didwana, Pachbadra, Phalodi and Luni.

58. Having completed my review of the operations of the four salt sources in Marwar leased under the salt agreement with His Highness the Mahárája of Jodpur, *viz*;—Didwana, Pachbadra, Phalodi, and the Luni Tract, it is expedient that I should explain how the account connected with these sources stand between the British Government and the Marwar Darbar with reference to article XI. of the agreement. The following then is a balance account for the year 1879-80 of the receipts and of the charges debitable against the receipts, by which latter are of course meant the realization for the sale of salt at the several sources:—

Receipts—					
By sale of maunds	3,35,895	of salt at	Didwana	Rs.	75,701
„ „	4,58,030	„	Pachbadra	„	1,01,631
„ „	8,763	„	Phalodi	„	1,919
„ „	319	„	Luni tract	„	40
			Total Rs.	...	1,79,291
Charges—					
To fixed and contingent charges excluding treaty payments at Didwana.				Rs.	57,093
Ditto		ditto	Pachbadra	„	4,95,834*
Ditto		ditto	Phalodi	„	19,100
Ditto		ditto	Luni tract	„	6,908
To liabilities under art. VI. of the agreement				„	3,76,000
Ditto	X.		ditto	„	1,25,000
			Total Rs.	...	10,79,935
			Net debit balance Rs.	...	9,00,644

* This includes a sum of Rs. 4,27,047 advanced in payment of the debts of the pit owners of the Pachbadra salt source according to arbitration and recoverable on the sale of the salt belonging to the pit owners.

59. The year 1879-80 being the first complete year of the working of the salt agreements with the States in Rajputana and Central India, it will be interesting to note what the financial result has been. The following is a profit and loss statement for the year. On the profit side of the statement are entered the price and duty realized on all the salt sold at the Sambhar Lake for consumption in Native States; the realizations at Didwana, excluding the price of and duty upon Didwana salt going to Bhiwani and Nawa for consumption in British territory; the realizations at the Pachbadra salt source, excluding the price of and duty on salt booked for Saugor and Hoshangabad in British territory, and the realizations at the Phalodi salt source and the Luni tract; the duty realized on salt in Bhartpur and Ulwar under articles V. of the two Salt Agreements; and the average cost of the abolished Inland Customs line for the past three years, an average being necessary, as the abolition connected with these treaties began more than two years ago, and therefore the cost of the abolished portion of the line in 1878-79 is not a really fair figure. On the other side are charged the payments made to the Native States under the new Salt Agreements, a share of the liabilities under the Sambhar Lake treaties calculated on the quantity of salt sold for consumption in Native States, and the cost of the establishment and contingent charges at Didwana, Pachbadra, Phalodi, and the Luni tract. I add a portion of the cost and ordinary contingencies of the Sambhar Lake Division, calculated on the quantity of salt sold for Native States compared with that sold for British territory. I omit the sum of Rs. 4,27,047 paid at Pachbadra on account of the debts of pit-owners, and I take as a charge instead 2 annas a maund on all the salt extracted and stored during the year.

Credit :—

	Rs.
Price of 5,76,736½ maunds of Sambhar salt at an average of 4·73 annas per maund.	1,70,497
Duty on ditto at Rs. 2-8-0 per maund ...	14,41,841
Price of 1,15,250 maunds of Didwana salt at 3½ annas a maund.	25,211
Duty on 27,240 maunds of Didwana salt at Rs. 2-8-0 per maund.	68,100
Price of 3,38,775 maunds of Pachbadra salt at an average of 3·55 annas per maund.	75,165
Duty on 2,19,275 maunds of ditto at Rs. 2-8-0 per maund.	5,48,187
Duty on 14,000 maunds of ditto at Re. 1-4-0 per maund,	17,500
Price of 8,763 maunds of Phalodi salt at 3½ annas,	1,919
Duty on 1,828 ditto ditto Rs. 2-8-0 per maund.	4,570
Price of 31·9 maunds of salt sold at the Luni tract,	40
Duty on the above at Rs. 2-8-0 per maund ...	797
Duty realized on 1,11,855 maunds of salt at Bhartpur and Ulwar under article V. of the salt agreement at Rs. 2-8-0 per maund.	2,79,638
Average cost for the three years ending the 31st March, 1879, of the abolished Inland Customs line, excluding charges for collecting sugar duties.	8,30,506
Total ...	34,63,971

Debit—

Payments due to Native States under salt agreement in 1879-80 *vide* statement, para. 3 of the report.	19,33,174
Share of Sambhar Lake treaty payments for 1879-80, calculated on the quantity of salt sold for consumption in Native States.	1,57,790
Share of the Sambhar Lake Division fixed and contingent charges.	36,718

		Rs.
Fixed and contingent charges of the Didwana salt source.		57,093
Ditto ditto	Pachbadra, excluding Rs. 4,27,047, debts of pit owners, and adding Rs. 57,254, cost of 4,58,030 maunds, at 2 annas per maund.	1,26,041
Fixed and contingent	Phalodi salt source,	19,100
ditto ditto	Luni tract ...	6,908
	Total ...	23,36,824
	Credit balance ...	11,27,147

For the first complete year of our working under the treaty payments, I venture to think that the above result is highly satisfactory, even allowing that the full result of the arrangements has not been felt yet, owing to the people in many parts of the country having laid in stocks before the duty was imposed on salt sold at the sources, and that the trade, which was at first disorganized by the imposition of the duty, has not yet recovered itself.

Salt agreements with Native States have worked satisfactorily generally.

60. The States with which we have salt agreements are 15 in number, and are named in the margin. All appear during the year under report to have effectually and loyally observed the terms of their agreements. Except in one or two trivial instances at the ghats or passes leading out of Marwar into Udeypur and Mharwarra, no transit dues or tolls appear to have been levied, and there the levy was at once discontinued upon my representation. No cases of levy of transit dues or "bhoom" by any of the thákurs or jágirdars of the treaty states have been reported to me. Except in Udeypur and Jodhpur, no instances of salt manufacture on earth salt works, which it was agreed should be suppressed, have been detected. In Udeypur I myself during my tour found manufacture going on on a petty scale in one village, and on my representation it was stopped. In Jodhpur also one of the Inspectors found a salt factory at work in one village, the case was reported to the Political Agent, and I understand that the darbar fined the village. In Jodhpur some of the duty-free salt, supplied for the use of the people of Marwar, seems to have crossed the border into neighbouring states in contravention of agreement, but not to any great extent, and I hope its passage across the border has been checked. In Bikanír the two clusters of works, at which collectively it is permitted the darbar to manufacture 30,000 maunds of salt, have been very fully worked during the past year, the outturn having far exceeded that permitted. A certain portion of the produce penetrated into Shekawati, and some was seized by one of my officers in the Sirsa district. I am in correspondence on the subject with the Agent to the Governor-General in Rajputana, and there is no doubt the matter will be satisfactorily dealt with. In Bhartpur the agreement has been on the whole effectually observed, a few instances only of domestic manufacture and of separation of salt on saltpetre works having been reported to me. On the whole I am satisfied that our arrangements with the Native States have worked satisfactorily during the year under report, and that the latter are really doing all in their power to compel their subordinates to carry out the terms of the agreements. Our relations with the darbars and their officials have been harmonious, and the thanks of the department are due to the Political Agents and the darbars for the kind and willing assistance they have always afforded us throughout the year.

Jaipur.	Serohi.
Jodhpur.	Bahawalpur.
Udeypur.	Lawa.
Jeysulmere.	Dholpur.
Ulwar.	Gwalior.
Kishengarh.	Datia.
Bikanír.	Sampthar.
Bhartpur.	

INTERNAL BRANCH.

Receipts.

61. The gross realizations of the Internal Branch of the Inland Customs Department for the past four years are as follows :—

Years.	Duty on salt.	License fees.	Miscellaneous.	Total.
	Rs.	Rs.	Rs.	Rs.
1876-77 ...	1,05,871	33,758	1,286	1,40,915
1877-78 ...	99,586	27,399	545	1,27,530
1878-79 ...	90,751	23,658	647	1,15,056
1879-80 ...	91,554	32,215	6,047	1,29,816

The duty on salt includes a sum of Rs. 135 collected under a misapprehension of orders at a saltpetre refinery in Behar before the Inland Customs Rules of 1876 for giving effect to Act VIII. of 1875 were extended to that province. In license fees are included Rs. 9,187 collected in Behar, and Rs. 2,397, collected in the Punjáb by district officers. The miscellaneous collections are abnormally large owing to the credit in this division of the sale proceeds of Government property, old tents, furniture, hedge timber, and other property belonging to the abandoned line in the Agra Division.

Charges.

The following are the charges, including those incurred by the Inland Customs Department in Behar, in 1879-80.

Years.	Fixed.	Contingent.	Total.
	Rs.	Rs.	Rs.
1876-77	2,07,841	27,950	2,35,791
1877-78	1,93,127	35,548	2,28,675
1878-79	1,90,669	30,101	2,20,770
1879-80	1,91,100	27,365	2,18,465

Notwithstanding that the sum of Rs. 10,337, the cost of our establishment in Behar, is included in the charges shown above for 1879-80, there is a total decrease of Rs. 2,305, compared with the previous year. For the sum above represented, or rather for Rs. 88,649, the difference between the realization and cost of the Internal Branch, the illicit manufacture of salt in the North-Western Provinces and Oudh and Behar, an area comprising 50 revenue districts and extending over 115,905 square miles, is prevented, and the refinement of saltpetre and the eduction of salt in over 1,200 refineries, and the processes carried on in over 40,000 crude saltpetre, sulphate of soda, and carbonate of soda factories, regulated and supervised for the protection of the salt revenue of Northern India and Bengal.

Export of saltpetre from Calcutta.

62. The following table gives for the past four years the quantity of refined saltpetre exported from Calcutta, its declared value, and the price per cwt., and also shows the number of refineries and crude saltpetre factories licensed in the North-Western Provinces and Oudh in those years. I am unable this year to give details of the saltpetre refineries and crude factories at work in Behar, as the registers are not quite complete for the period prior to the 1st of March, 1880.

Years.	Quantity of saltpetre exported from Calcutta.	Value.	Price per cwt.	Number of refineries in the North-Western Provinces and Oudh.	Number of crude saltpetre factories in the North-Western Provinces and Oudh.
	Cwt.	£.	£. s. d.		
1876-77 ...	466,218	381,706	0 16 4½	130	5,633
1877-78 ...	391,373	254,392	0 13 0	112	4,571
1878-79 ...	349,934	301,818	0 17 3	120	4,898
1879-80 ...	463,110	431,814	0 18 7¾	121	3,975

I am glad to note an improvement again this year in the price of saltpetre at home, as operations in the saltpetre refineries depend greatly on the state of the market for this staple.

Licenses issued.

63. The following statement shows the number of licenses of all kinds, including the duplicates of all licenses lost and destroyed, issued by the Inland Customs Department during the last four years :—

Year.	Saltpetre refineries.		Crude saltpetre.		Khari.		Sajji.		Rassi.		Total.	
	Number.	Fees.	Number.	Fees.	Number.	Fees.	Number.	Fees.	Number.	Fees.	Number.	Fees.
1876-77 ...	130	6,388	5,633	11,217	544	12,199	1,765	3,530	212	424	8,284	33,758
1877-78 ...	112	5,563	4,571	9,096	473	4,722	3,798	7,596	198	396	9,152	27,373
1878-79 ...	120	6,000	4,898	9 760	579	5,782	602	1,203	254	508	6,453	23,253
1879-80 ...	123	6,150	7,319	14,570	1,732	7,704	419	838	278	556	9,871	29,818

The number of saltpetre refineries, compared with 1878-79, has increased by three. In the number of crude saltpetre factories licensed there is a large increase, and in the number of licenses issued for rassi and sajji (impure forms of carbonate of soda) a slight decrease. The khari factories licensed show a considerable increase which I am glad to call attention to. Since April of the current year I have been conducting experiments, which promise to be successful, as to the possibility of producing a pure, and in a revenue sense, a safe kind of khari (sulphate of soda) in some of the extensive saline tracts in the North-Western Provinces and Oudh, by separating the common salt from the sulphate of soda in the pans or boilers while the process is going on under the supervision of my officers. If successful, the result will be to provide a cheap and abundant material for the cure of hides for export. The experiment is not yet sufficiently developed for me to be able to pronounce upon it definitely. So far, however, as it has gone, the khari (sulphate of soda) produced has been of a very good quality, and the salt separated has sold readily at from Rs. 2-12-0 to Rs. 2-14-0 a maund. The price the salt has brought has already exceeded my expectations. The experiment will be concluded by the setting-in of the rains; and by the opening of the next manufacturing season I hope to be in a position to make proposals to Government for establishing manufacture on the principal of separating the two substances (sulphate of soda and common salt) and selling them separately.

Arrangement in progress for increased supply of sulphate of soda for hide curing.

64. In connection with this subject, I may remark there has been considerable confusion as to the substance used for what are technically termed "dry salted" and "brined" hides. Chloride of sodium has been, and is still used occasionally for this purpose. It is, however, used in a very impure form containing a considerable amount of sulphate of soda. Hides cured with this substance, commonly known as "khari nimak," absorb moisture to a large extent, and subsequently sweat and rot in the holds of vessels. Very large sums of money have been lost to traders by exporting these salted hides from the North-West and the Punjab.

Every trader of any position endeavours now to provide himself with "khari" from the Patna district, where the article is really sulphate of soda, there being only about two per cent. of chloride of sodium in it. This arises entirely from the fact that in the khari-producing tracts of Behar there is infinitely less chloride of sodium than in the North-West Provinces, where the reverse

is the case, the soil containing principally chloride of sodium with a large admixture of sulphate of soda.

I am informed that some of the European traders export the Patna "khari" as far as Sukkur in Sindh for distribution to the men who prepare the hides for export.

The difficulty of obtaining khari free from salt has led to the use of arsenic and preparations thereof, chiefly arseniate of potash, and I regret to say this process is rather on the increase. It has many advantages; it is considerably cheaper, the hides assume the form of parchment and become about half as light again as a hide cured with khari, so also they can be packed much closer, and consequently both these advantages tell in the matter of freight both inland and sea. The process also exposes at once any defects in the hide, which under the other process can be plastered over. I am given to understand the arsenic cured hides are in great favor on the continent, but that the English tanners do not like them; they are said not to turn out so well as "khari" cured hides, and the English tanners in this country complain that the arsenic dries the hide too much in this climate, and that all the oily substance in the hide is dried out of it before it gets to the tanner.

There is, however, politically—a great objection to the increase in the use of arsenic; the class of people who collect the hides are of very low caste, and it is to them the arsenic has to be distributed. The temptation thus put in their way of poisoning cattle has on several occasions been too much for them, and has resulted in several outbursts of the crime of cattle-poisoning, and it is principally owing to the knowledge of this fact that I am endeavouring to see if I cannot supply a sufficient quantity of pure sulphate of soda all over the North-West so as to obviate the necessity of using arsenic.

Number of saltpetre refineries and their outturn.

65. The appended table shows for the past four years the number of saltpetre refineries at work in the North-Western Provinces and Oudh, the quantity of crude saltpetre dissolved, of refined saltpetre produced, and of salt educed in the process, and the percentage of salt obtained on the crude saltpetre dealt with. I cannot this year give the same particulars for Behar as the Inland Customs Department was not at work in that province until the 1st of March, 1880.

Year.	Number of refineries.	Quantity of saltpetre refined.	Quantity of refined saltpetre produced.	Total quantity of salt educed.	Percentage of salt on crude saltpetre.
1876 77 ...	129	243,302	123,554	31,957	13·11
1877-78 ...	116	197,951	108,616	28,304	14·3
1878-79. ...	123	200,284	111,556	32,305	16·07
1889-80 ...	123	170,697	97,052	34,763	20 37

Compared with 1878-79, less crude saltpetre was put through the boilers, and less refined saltpetre produced. The percentage of salt educed on crude saltpetre dissolved has risen from 16·07 maunds to 20·37. No refineries have worked under the contract system during the year under report. The system is unsuitable, except perhaps in the Gorakhpur and Ghazipur circles, and there the refiners failed to agree to pay the composition which we calculated should be demanded.

INTERNAL BRANCH.

Department extended to Behar.

66. During January, 1880, the Internal Branch of the Inland Customs Department was, by the orders of Government, extended to Behar in the lower provinces of Bengal for the prevention of the illicit manufacture of salt and the regulation and supervision of licensed factories for the manufacture of saltpetre, sulphate of soda, and other saline substances, the establishments previously employed being so far as possible incorporated with the Inland Customs force; but the Inland Customs rules of 1876, applicable to Behar, were not introduced until the 1st of May, 1880, nor indeed were our arrangements completely organized until the end of February. Thus, beyond suppressing the illicit manufacture of salt for one month of the year under report, effecting seizures of illicitly manufactured salt, issuing licenses to applicants, and acquainting themselves with the districts and localities licensed for saltpetre and khari, our establishment could do little during 1879-80.

Area of new circles.

The province of Behar comprises seven revenue districts, and extends over an area of 23,726 square miles. It has been divided for administrative purposes into five Inland Customs circles, *viz.* :—Saran, Champaran, Muzaffarpur, Darbhanga, and South Behar, including the Patna, Shahabad, and Gaya districts, each circle being in charge of an Inspector. The establishment employed consists of 21 officers and 716 men.

Licenses.

During the one month of our operations in Behar in 1879-80 licenses for 4,548 factories were issued by this department in addition to the thousands of licenses previously issued by the district officers.

Seizures.

It was the 1st of March before our Inspectors and their establishment were in the field; but as soon as ever they got away from head-quarters, seizures were made in every circle and in all directions, the total number made during the month being 241, in which 324 persons were concerned. For want of the Inland Customs rules, which were not extended to Behar until after the close of the year, no prosecutions took place during the year.

Assistance of district authorities acknowledged.

In concluding these necessarily brief remarks about the extension of the operations of this Department to Behar during the year under report, it is proper to note that we have received willing assistance from the Commissioner of the Division and from the Collectors of districts, and that there has been no misunderstanding of any kind connected with our first operations in the province.

SUPPLY AND DISTRIBUTION OF TAXED SALT.

67. I now proceed to furnish particulars, as accurately as I have been able to ascertain them, connected with the supply of salt and its distribution throughout the country consuming salt taxed by the Inland Customs Department.

Punjáb Mines salt.

Salt from the Punjáb Mines comes into competition, it may be said, with no other salt taxed by this department, and occupies the area comprized in the Punjáb and its dependencies, and the northern part of Sindh. I have already furnished statistics of its distribution by railway in para. 9 of this report.

Sultanpur and Nuh salt.

68. I have also noticed in para. 17 the large falling-off in the sales of salt at Sultánpur and Nuh in the Delhi Division, and assigned causes for the same. The following figures show the distribution of Sultánpur salt for the past two years, and fully bear out what I have stated in the para. quoted. The deli-

veries into Rohilkhand by the Oudh and Rohilkhand Railway were :—

	1878-79.	1879-80.
	Maunds.	Maunds.
Chandausi	18,862	11,541
Moradabad	8,816	11,253
Bareilly	1,07 020	88,896
Shâhjahânpur	1,90,978	1,95,942
All other stations on the Oudh and Rohilkhand Railway... ...	44,580	31,668
Total	3,70,256	3,39,300

Delhi, Ghâziabad, and stations on the Sindh, Panjâb and Delhi Railway received the following quantities of salt:—

	1878-79.	1879-80.
	Maunds.	Maunds.
Delhi	2,34,727	1,20,591
Ghâziabad and Khurja	28,080	7,382
Stations on Sindh, Panjâb and Delhi Railway...	9,098	13,490
Total	2,71,905	1,41,413

Much of the salt sent from Sultanpur to Delhi goes by the Ganges Canal to Cawnpore, and the difference between the imports into Delhi in 1878-79 and 1879-80 represents a considerable falling off in the quantity of salt sent from Cawnpore into Oudh, Cawnpore being the great centre for the distribution of both Sultanpur and Sambhar salt all over Oudh.

The direct consignments from the Sultanpur salt source by railway to Cawnpore, Allahabad, and all other stations on the East India Railway, are as follows for the past two years :—

	1878-79.	1879-80.
	Maunds.	Maunds.
Cawnpore	96,741	61,371
Allahabad	50,011	7,714
All other stations on the East India Railway	39,041	23,301
Total	1,85,793	92,386

Principal among the "all other stations" grouped above is Buxar. The falling-off is one indication of the spread of cheap Liverpool salt into the eastern districts of the North-Western Provinces and Oudh during the past year.

The total quantity of salt moved by railway direct from Sultanpur was 8,27,954 maunds in 1878-79 and 5,73,089 maunds in 1879-80, the falling-off in the latter year being 2,54,865 maunds. The deficiency was, as I have said, supplied partly by through-booked Sambhar salt, partly by Baragara salt from Bombay, and partly by Liverpool salt from Calcutta.

During the past year the sales of salt at Nuh amounted to only 65,387 maunds against 2,56,258 maunds in 1878-79. This salt used to be exported largely into northern Rohilkhand and into the northern and eastern districts of Oudh. Its place has been taken up in northern Oudh and Rohilkhand by cheap

through-booked Sambhar salt, and in eastern Oudh principally by Liverpool salt imported *viâ* the river Ghogra. Háthras is the principal depôt for the distribution of Nuh salt, and with the exception of some 15,000 maunds moved by railway, the whole of this year's trade seems to have been conveyed thence by road transport.

Sambhar Lake salt.

69. During the past year 31,58,785 maunds of Sambhar salt were consigned from the Sambhar railway-station against 24,60,102 maunds in 1878-79. The following is an analysis of the bookings for both years :—

	1878-79.	1879-80.
Agra	4,61,801	7,38,442
Delhi	2,52,501	2,50,123
Cawnpore	5,33,188	9,37,607
Other stations on the East India Railway	3,80,517	3 90,950
Stations on the Oudh and Rohilkhand Railway	3,46,448	4,33,798
Ditto, Sindh, Panjáb and Delhi Railway	1,76,812	1,31,662
Local, *i. e.*, to places on the Rajputana State Railway above Agra and Delhi	3,08,835	2,66,296
Tirhut State Railway	...	4,313
Sindhia ditto	...	5,594
Total	24,60,102	31,58,785

It will be seen that the three great depôts for Sambhar salt, after it is despatched from the lake, are Agra, Delhi, and Cawnpore. The following figures show the distribution from each by railway comparatively for the past two years. A large proportion of the salt imported by railway into Agra and Delhi is distributed by road, by the Ganges Canal, and by the river Jumna. The exports from Cawnpore are chiefly by railway into Oudh.

Delhi, taking both ordinary and through-booked consignments, received from the Sambhar Lake 2,50,123 maunds of salt in 1879-80 as against maunds 2,52,501 in 1878-79. The following figures show what portion of this salt was rebooked by railway in both years :—

		1878-79.	1879-80.
		Maunds.	Maunds.
Sindh, Panjáb and Delhi Railway ...	Meerut	15,608	29,301
	Khatauli	3,055	7,266
	Muzaffarnagar	4,558	17,912
	Deoband	2,553	9,474
	Saháranpur	5,565	6,312
	Other stations	1,759	2,573
Stations on the Oudh and Rohilkhand Railway		21,660	31,345
Ditto, East Indian Railway		22,953	28,989
Total		77,711	1,33,172

Much of the salt imported into Delhi is distributed by road in the neighbouring districts, or goes to Muradnagar, a station on the Ganges Canal, whence it is sent to Cawnpore. The total quantity of salt sent from Muradnagar down the canals amounted in 1879-80 to 1,64,923 maunds; of which about one-third was Sambhar salt and the remainder Sultanpuri.

The total amount of salt received in Agra from the Sambhar Lake during 1879-80 was 7,38,442 maunds. Of this amount,

SUPPLY AND DISTRIBUTION OF TAXED SALT.

3,59,880 maunds were distributed by railway as follows, the balance being distributed by road and by the river Jumna :—

	1878-79.	1879-80.
	Maunds.	Maunds.
Stations above Agra	9,140	28,933
Ditto between Agra and Cawnpore	33,879	62,193
Cawnpore	9,997	43,946
Stations between Cawnpore and Allahabad	9,031	39,657
Allahabad	12,084	45,642
Below Allahabad (main line)	20,591	49,242
Between Allahabad and Jabalpur	7,443	20,037
Stations on the Oudh and Rohilkhand Railway	22,305	70,230
Total	1,24,470	3,59,880

The total amount of salt inward-booked to Cawnpore in 1879-80 was maunds 9,37,607 against maunds 6,47,585 in 1878-79.

The following figures show how the salt was distributed, so far as the railway is concerned. As might be expected, to make up for the deficiency of Sultanpur and Nuh salt sent into Oudh, the consignments of Sambhar salt from Cawnpore into that province are very much larger than in the preceding year, and it is quite certain that notwithstanding the falling-off in the Nuh and Sultanpur consignments, Oudh and Rohilkhand have been fully supplied with salt during the year under report :—

		1878-79.	1879-80.
		Maunds.	Maunds.
To stations on the East India Railway below Cawnpore,		29,646	29,036
Oudh and Rohilkhand Railway.	Lucknow	44,591	55,974
	Bahramghat	97,723	1,66,799
	Dariabad	10,874	19,736
	Mukdumpur	12,931	11,790
	Nawabganj	12,848	21,049
	Radauli	34,866	57,787
	Fyzabad	1,24,804	1,89,166
	Gosainganj	11,066	16,826
	Akbarpur	18,501	35,636
	Malipur	10,992	17,297
	Shahganj	18,227	33,553
	Azamgarh	13,466	28,524
	Jaunpur	24,160	32,668
	Benares	3,038	4,019
	Other stations	63,786	1,20,389
	Total ...	5,31,519	8,40,249

Pachbadra and Didwana salt.

70. Figures explaining the distribution of both Didwana and Pachbudra salts have been given in the preceding paras. 36 and 49 of this report. All told, the total quantity of salt *known* to have been sold from Sambhar, Pachbadra, and Didwana for consumption in Rajputana and Central India, excluding Marwar, Bikanír and Gwalior (the first supplied with 2,25,000 maunds of duty-free salt, and the latter two permitted to manufacture respectively 30,000 maunds, and 54,000 maunds of earth salt annually), and added to that taxed in Bikanír, Alwar, Bhartpur, amounts to 9,48,746 maunds.

Supply of salt to Central India incorporated with supply for Northern India.

The abolition of the customs line has in a great measure deprived me of the statistics from which I have hitherto compiled the statement of the salt supply of Northern India. The supply for Central India has now become incorporated with the supply of Northern India, and figures of the different sources would not compare with the figures of former years.

SUPPLY AND DISTRIBUTION OF TAXED SALT.

Anxiety felt about supply to Central India. Results of a tour of enquiries given.

The supply of salt to Central India has been a source of considerable anxiety to me during the past year. The development of railway communication is slow, and native traders are slow to alter their habits and customs of trade, and it was with considerable interest and anxiety I watched the progress of transition in the Native States, hitherto unaccustomed to pay the heavy price British duty has added to the former cost of salt. The transition from low to high price has been much facilitated by the large quantities of salt purchased and stored throughout, I may say, all Native States in Rajputana, in anticipation of the imposition of duty. This salt, though at first sold at very nearly the old rates, gradually rose in price, the dealers taking advantage of the scarcity, to nearly the same rate as duty paid salt. The scarcity of salt thus compelled the traders to purchase from our stores; and though the trade has not resumed its normal extent, still, as has been shown above, the business is reviving again both at Pachbadra and Sambhar. Both these salts have, however, been chiefly purchased for consumption in Udeypur, Malwa, Sindhia's territories, Bhopal, and Saugor. In the Jodhpur State there is still a considerable quantity of earth salt available at from Rs. 2 to 2-8-0 per maund, also in Bikanir, Shekawati, and Bhartpur; Jaipur is well provided with salt at prices ranging from Rs. 3 to 4 per maund; Udeypur, Kotah, Bundi, and the northern parts of Malwa are not so well off. They are almost entirely dependent upon the Banjaras for it. These tribes, curiously enough, though prepared to carry any thing, I may say, any distance on hire, have from time immemorial reserved to themselves the exclusive right of trading in salt. It is not the custom for the traders of these States to employ carriers or any one in fact to bring them salt. The bankers have been in the habit of making small loans to the Banjaras to trade in salt with, and have been content to wait until the Banjara, by the sale of the salt, has returned to pay back the principal with generally a very high rate of interest. A loan of Rs. 100 or 150 enabled the Banjara to do a very profitable business, and the risk to the banker was not very great. Now, however, that the British duty is levied at the time of purchase, the Banjara would require from Rs. 6 to 700 to do the same amount of business, and the banker, as a rule, is not prepared to make advances to this extent. The result has been, that the Banjara, if not possessed of capital of his own, has had to seek for other means of employment, and the traders who looked to him to bring salt for sale, have found that very little salt has been imported into those States. Matters are, however, gradually righting themselves; the Pachbadra bankers have begun to advance the necessary funds, sending one of their firm with the Banjara to secure the refund of their money, and before another twelve months are over, I hope to be able, by means of a depôt at Neemuch on the Nasirabad and Indore line, to keep an ample supply of both Sambhar and Pachbadra available at a rate which will give a profit on sales at 12 seers per rupee. The chief object I have in view is to arrange so that salt may be available all over the country at a price not higher than Rs. 4 per maund. This is a price at which salt was nowhere obtainable in the North-Western Provinces five years ago.

The Banjara trade.

Chief cause of distrust of the Banjara trade.

One of the chief causes of distrust of the Banjara trade is the length of time their bullocks take to march. They seldom travel more than five miles per day, and a banker in Bhopal, for instance, making an advance to a Banjara for the purchase of salt at Pachbadra, might calculate on not seeing the man again for six months, and would probably hear of him only once, *viz.*, from Pachbadra.

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When the railway is open to Neemuch, this will be remedied to a considerable extent, the ordinary time taken by bullocks between Neemuch and Bhopal being from 15 to 20 days. Doubtless also when this depôt is opened the Banjara will consent to be a carrier of salt as well as of everything else.

Supposed destruction of the Banjara trade a fallacy.

Much has been written about the inevitable destruction of the Banjara trade My experience gained in a long tour last cold weather through Central India is that it is quite a mistake. The trade exists with plenty of vitality in it. I met with thousands of bullocks carrying every conceivable article of country produce in every direction, the average rates of carriage varying from 4 annas to 8 annas per maund per 100 miles, according to the grazing and watering facilities; and I was informed that but for the mortality of the cattle during 1878, I should have seen it working on a much larger scale. However that may be, the projected State Railways run parallel north and south, and the East India and Great Indian Peninsular run also more or less parallel east and west at a very considerable distance apart. Within the area enclosed by these railways, in fact the greater part of Malwa, opium is the staple, and the whole country is really dependent for food supply on import. No form of carriage could be designed better adapted to the wants of a country in which there are hardly any roads and immense tracts of grazing ground. The Banjara at present commands this trade; and as he will undoubtedly very soon become a carrier of salt, we may assume that all the northern part of Malwa is practically provided for. In the southern part of Malwa and Central India we have the Great Indian Peninsula Railway, which can always supply any quantity of salt from the Bombay presidency, Kokan salt from Bombay itself when cheap salt is required, Baragara when fancy salts are wanted.

No fear of a salt famine in Central India.

There is not, I am perfectly satisfied, any fear of a salt famine in Central India, nor any chance of the prices rising above those I found in December and January last, and have given below:—

	Per maund.		
	Baragara.	Pachbudra.	Sambhar.
	Rs. a. p.	Rs. a. p.	Rs. a. p.
Ujjain	3 15 4	3 8 0	...
Ratlam	4 4 0	4 0 0	...
Mundesar	4 1 0	4 1 0	...
Sitamau	5 2 0	4 6 0	4 0 0
Gungrah	4 14 0	4 6 0	...
Baroda	4 12 0	4 8 0	4 0 0
Agur	4 6 0	4 4 0	4 0 0
Saranpur	4 13 6	4 6 0	...
Sujawalpur	4 12 0	4 5 0	...
Sehore	5 0 0	5 0 0	4 8 0
Bhopal	4 11 0	4 12 0	4 2 3
Saugor	4 4 0	4 10 0	4 0 0

Eastern salts.

71. The following figures give the importations of salt from Calcutta to stations west of Patna on the East India Railway for the past two years:—

	1878-79.	1879-80.
	Mds.	Mds.
Bankipur	4,571	17,005
Dinapur	6,602	8,381
Bihta	37,812	31,479
Arrah	1,00,525	1,28,095
Behea	20,041	17,505
Raghnathpur	10,919	7,618
Dumraon	14,729	11,425
Buxar	40,943	38,325
Chausa	5,332	2,032
Up to Mogul Sarai	26,640	28,933
Above Mogul Sarai	6,598	508
Total	2,74,712	2,91,306

The increase is sufficiently explained by the low prices that have ruled in Calcutta during the past year. For instance, according to returns furnished to my office, the average price of salt in Calcutta during the last quarter of 1879-80 was Rs. 63·83 per 100 maunds against Rs. 79·66 in the corresponding period of 1878-79. This represents a reduction of price at the port of about 2 5 annas a maund, an amount sufficient to carry the salt another 120 miles further up-country if the price were to continue.

Baragara salt.

72. The imports of Bāragara salt direct by railway from Kharaghora to stations above Jabalpur, have again largely increased, as the following figures will show:—

	1878-79.	1879-80.
	Mds.	Mds.
Allahabad	3,480	22,286
Manauri	636	851
Bharwari	2,123	1,911
Khaga	...	212
Cawnpore	...	424
Etáwah	...	213
Sirsa Road	2,336	5,539
Nuwai	212	1,490
Mirzapur	7,434	23,676
Chunar	851	2,440
Mogul Sarai	...	213
Benares	5,305	50,490
Jaunpur	212	...
Zamaniah	...	850
Sutna	848	214
Myhere	212	....
Kutni	78,956	92,553
Sleemanabad	5,093	5,933
Sehora Road	7,217	8,277
Deori	15,281	12,965.
Total ...	1,30,196	2,30,537

This salt has come to Cawnpore this year for the first time, and has penetrated as far up the East India Railway as Etáwah, only 76 miles short of Agra, but only as a trial venture, and I am informed that no sale can be had for it there. The importations

to Allahabad, Benares and Mirzapur have increased immensely, the total consignments to these three markets in 1879-80 being 96,452 maunds against 16,219 maunds in the preceding year. The importations to Kutni, a station on the Jabalpur extension, are also 13,597 maunds more than in 1878-79. I may here remark that beyond Jabalpur Baragara salt is quite a fancy article, the price being far in excess of that of good Sambhar. At Jabalpur through-booked Sambhar salt, *plus* duty and freight, costs Rs. 358-4-0 per 100 maunds, and Baragara salt *plus* duty and freight Rs. 359-13-0. At Benares, to which place the importations have increased almost tenfold, the price of Sambhar is Rs. 348-4-0 and of Baragara Rs. 406-13-0. At Mirzapur the prices are respectively Rs. 344-4-0 and Rs. 402-13-0 per 100 maunds.

Nipal and Thibet salt.

73. I believe I have not previously noticed in my annual reports the question of the importations of salt from Nipal and Thibet and the exportations *per contra* of taxed salt from British territory into those countries. From a statement furnished to my office by the Director of Trade and Agriculture, North-Western Provinces, I ascertain that the following were the imports and exports during the past two years :—

	1878-79.		1879-80.	
	Imports.	Exports.	Imports.	Exports.
	Mds.	Mds.	Mds.	Mds.
Kumaun	7,218	3,395	14,967	3,336
Garhwál	20,655	...	17,165·5	...
Nilong pass *vid* Dehra Dún ...	...	...	7,653	...
Bareilly	...	760	...	1,413
Kheri	...	1,528	...	2,134
Bahraich	...	5,677	...	5,073
Gonda	...	862	...	794
Basti	...	6,866	...	7,851
Gorakhpur	·412	4,614	1·5	5,019
Total ...	28,285	23,702	39,787	25,620

At present the balance of this trade seems to be increasing against us, but no action seems to be called for yet, as the cost of attempting to exclude Thibet and Nipal salt would, I believe, amount to mere just now than it would be worth. The question will not, however, be lost sight of Meanwhile if the light railway to the foot of the Naini Tal hills, which has been talked of, should become an accomplished fact, the cheap price at which Sambhar salt could be laid down in Kamaun and Garhwál would itself exclude Thibet salt in the only direction from which danger threatens.

PENAL ACTION OF THE DEPARTMENT.

Arrests for breach of Inland Customs laws.

74. The number of persons arrested for breach of the Inland Customs laws, and the manner in which they were dealt with, are shown in the following table :—

Year.	Number arrested.	Released by the Department.	Sent up for trial.	Acquitted.	Convicted.	Percentage of convictions.
1878-79 ...	3,065	721	2,343	138	2,205	94·11
1879-80 ...	1,784	707	1,077	127	928	87·96

Details by divisions will be found in appendix III.; twenty-two cases were pending at the close of the year. The figures for the year 1878-79, shown in the above table, will not tally with those printed in last year's annual report owing to corrections subsequently made, the fact being that numbers of persons shown as "arrested"

Arrests have fallen off.

last year were not really arrested, but having been found, for instance, removing salt earth, for which this department does not prosecute, were in no way interfered with beyond being warned for the future. They were wrongly reported as arrested by the Inspectors in charge of circles. Figures of the abolished line have also been excluded in this and in subsequent tables, as well as in appendices III. and IV.

The number of persons arrested has fallen off greatly, compared with 1878-79, the arrests in the Internal Branch having fallen from 2,560 in 1878-79 to 764 in 1879-80, the decline of illicit manufacture being caused by the easier circumstances of the people in the North-Western Provinces and Oudh during the year under report. In the Panjáb Mines Division there was a considerable increase in the number of arrests, but there were out of those 518 immediate releases. The arrests took place at Attock, and were chiefly of persons returning cis-Indus from Peshawar and the seat of war, bringing with them small quantities of untaxed Kohat salt. The acquittals are comparatively very numerous, and occurred principally in the Panjáb Mines Division, where no less than 85 acquittals occurred owing to the villages in which the persons who were seized resided, having been deemed by the Magistrate to be trans-Indus, so far as the main stream of the river was concerned. This decision was subsequently overruled on a reference to higher authority. At the salt sources in Rajputana and in the Delhi Division there have been few arrests, the attempts at smuggling being petty and unfrequent. The percentage of convictions on committals has fallen from 94·11 to 87·96, owing to the acquittals in the Panjáb Mines Division noted above.

Releases.

The following abstract gives details of the releases by the department :—

Years.	On payment of double duty, or in default confiscation of salt.	For possessing less than four chataks of salt.	Infirm persons and children.	On proof of ignorance or inadvertence.	For want of proof.	Total.
1878-79	...	216	128	46	331	721
1879-80	4	518	23	38	124	707

I have explained to what cause the greater part of the releases is due.

Punishments inflicted.

The following table gives an abstract of the punishments inflicted by the criminal courts on the persons prosecuted and convicted. Details will be found in appendix IV. The average period of imprisonment is nearly the same as in the preceding year. On the other hand, the average amount of fine is appreciably larger. I consider both together sufficiently adequate, all circumstances considered :—

Year.	Number imprisoned in default of payment of fine.	Average period of imprisonment.	Number paid fine.	Average amount of fine.
1878-79. ...	993	1-9·74	1,219	4·9
1879-80 ...	342	1-9·97	616	6 97

ESTABLISHMENT.
SMUGGLING.

Fewer cases and unimportant in character.

75. Smuggling or thefts of salt have, on the whole, been few and unimportant during the past year. Prior to our re-occupation of the Luni tract in December, 1879, some considerable removals of salt from the deposits occurred, and were not detected by the raj establishment. Under our management these removals have quite ceased. One case occurred at Pachbadra deserving special mention :—

On the night of the 23rd of May, 1879, a gang of smugglers, armed with matchlocks and swords, made an attempt on an outlying pit, part of them remaining to keep watch while the others got into the pit to steal salt. It is no easy matter to get at the salt in an unbroken pit, and the noise they made attracted our sentries who, headed by Golab Singh, kotegasht, attempted to capture them. Golab Singh himself went into the pit to seize the men there, but was not followed by any of his peons, and, reaching the water's edge, was attacked by five men and obliged to draw his sword to defend himself. Only one of the gang was captured in the pit, but in the morning the body of a dead smuggler was found some distance from it. He had been wounded in the struggle but had escaped at the time, and was left behind by the gang as they were escaping. Two others of the party were subsequently identified. A full judicial enquiry was held at once into the circumstances attending the smuggler's death, which ended in the complete exoneration of the kotegasht, who was shown to have behaved bravely against the odds he had to encounter alone. He was promoted for his good conduct, and received a special reward of Rs. 20.

ESTABLISHMENT.
Establishment.

76. The following officers deserve special mention for their services during the past year :—

Deputy Commissioner.

Mr. R. J. Whitten, Deputy Commissioner, though absent for a portion of the time on deputation in Bombay and Sind, where he received the thanks of His Excellency the Governor for the work he did, has been of the greatest assistance to me in organizing the new Internal Branch in Behar, and, in fact, in generally helping me to carry on the business of the department.

Assistant Commissioners.

Messrs. Synnott, Shaw, Bradford, Lyon, Ashton and Howard, Assistant Commissioners, have each and all administered their divisions to my satisfaction. Mr. Ashton has held the post of Assistant Commissioner of the Internal Branch for the past four months, and the success of the operations in Behar is in a great measure due to his tact and discretion.

The following Inspectors and Assistant Inspectors have distinguished themselves by their zeal and energy.

Inspectors.

Messrs. T. L. Barlow, Kalinuram Roy, W. Poulter, W. Foster, W. A. Kingston, W. N. Chill, J. Bolster, E. J. Schneider, D. Reid, J. D. Young, T. B. Dawes, H. A. Kemp, W. S. Morley, H. A. Tregear, T. M. Mitchell, F. G. Hickie, R. G. Rose, T. L. Barrow, W. S. Braybrooke, W. Siddons, A. G. Armstrong, C. H. Holford, R. F. Chalmers, G. Buckley.

Assistant Inspectors.

Messrs. C. A. Browne, J. S. McGowan, F. F. Skeaf, C. P. Johnson.

Criminal prosecutions.

77. The following table gives a detail of the prosecutions of the establishment for criminal offences committed during the year. There were, it will be seen, but seven prosecutions, and none of these for grave offences:—

Division.	Causing hurt.	Theft.	Perjury.	Contempt of court.	Total.
Panjáb Mines Division ...	...	1	...	...	1
Delhi	...	...	...	...	...
Internal Branch ...	1	...	1	1	3
Sambhar	...	...	...	...	...
Didwana	...	...	...	...	...
Pachbadra	2	1	...	...	3
Phalodi	...	...	...	...	...
Luni	...	...	...	...	...
Total ...	3	2	1	1	7

Casualties.

78. The following statement exhibits the casualties in the force during 1879-80.

	Assistant Commissioners.	Inspectors.	Assistant Inspectors.	Sub-Inspectors.	Kotgahis.	Jamadars.	Peons.	English and vernacular clerks.	Servants.	Total.	Percentage of each kind of casualty on total establishment.
Sanctioned strength of the department.	6	44	24	110	136	396	3,473	195	552	4,936	...
During the year 1879-80.											
Died	...	1	...	2	1	4	51	...	...	59	1·19
Dismissed	...	...	...	...	...	8	78	4	...	90	1·82
Deserted	...	...	...	...	1	1	42	...	...	44	0·89
Failed to rejoin from leave ...	...	...	...	1	1	8	295	2	3	310	6·28
Resigned	...	...	...	...	...	8	75	5	4	92	1·86
Removed as unfit	...	...	...	2	1	1	9	...	...	13	0·26
Brought under reduction ...	...	...	...	...	...	...	2	2	...	4	0·08
Total casualties ...	...	1	...	5	4	30	552	13	7	612	...
Percentage of casualties ...	...	2·27	...	4·5	2·94	7·58	15·89	6·67	1·27	12·34	12·34

Health of the force.

Though the health of the force has been on the whole good, the total casualties are in excess of those during 1878-79. Especially, the present strength of the establishment remembered, have the dismissals, desertions, and failures to rejoin from leave been numerous. Service in the Inland Customs Department now involves the chance of appointment or transfer to such places as Pachbadra, Phalodi or the Luni tract, and as a consequence the service is not now so popular as it used to be. Still we have hitherto experienced little or no difficulty in getting able-bodied efficient recruits for the force, which is on the whole a smart, well-conducted body of men, enjoying few privileges and having plenty of hard work to perform in all weathers and at all seasons of the year.

W. S. HALSEY,

Offg. Commissioner, Inland Customs.

STATEMENT I.

No. I.

Comparative return of receipts and charges of the Inland Customs Department, for the year 1879-80.

Sanctioned strength of the Department.			Central office.		Punjáb mines.	
			1878-79.	1879-80.	1878-79.	1879-80.
		VII.				
		1. SALE PROCEEDS OF SALT—				
		(1) Sambhar ... Quantity ...	...	...	...	...
		Price ...	...	...	...	...
		(2) Didwana ... Quantity ...	...	...	...	...
		Price ...	...	...	...	...
		(3) Pachbadra ... Quantity ...	...	...	...	...
		Price ...	...	...	...	...
		(4) Phalodi ... Quantity ...	...	...	...	...
		Price ...	...	...	...	...
		(5) Luni ... Quantity ...	...	...	...	...
		Price ...	...	...	...	...
		(6) Paujáb mines ... Quantity ...	...	...	14,44,479	15,02,881
		Price ...	...	...	90,280	93,930
		2. Inland customs duty paid ... Quantity ...	...	...	14 44,479	15,02,881
		Duty ...	...	...	37,18,425	37,57,203
		3. Excise duty, internal branch ... Quantity ...	...	...	...	...
		Duty ...	...	...	...	...
		4. Kohat sale proceeds ... Quantity ...	...	...	...	...
		Price ...	...	...	...	...
		5. Share of Mandi revenue ... Quantity ...	...	...	...	...
		Duty ...	...	...	...	...
		6. Government proprietary share in Sultánpur produce (Hakimi cess).	...	...	...	...
		7. Fees for licenses of saline works, internal branch,	...	...	...	...
		8. Miscellaneous, including fines and forfeitures ...	...	(a) 1,228	(c) 1,577	1,904
		Total	...	1,228	38,10,282	38,53,037
		Charges.				
1		Commissioner of Inland Customs	30,000	29,829	...	...
1		Deputy Commissioner, ditto	12,201	13,423	...	...
1		Personal Assistant to Commissioner	9,600	6,800	...	...
1		Analyst	...	600	...	...
6		Assistant Commissioners	...	480	11,326	8,741
		Establishment.				
	80	Clerks...	21,576	14,187	9,158	7,808
	90	Servants and guards	1,074	1,184	1,483	1,132
		Preventive.				
67		Inspectors and assistant inspectors	...	800	51,431	51,682
110	523	Sub-inspectors, kotgushts and jamadars	...	...	27,930	22,747
c	4,044	Servants and guards	...	...	1,03,076	86,221
	15	Medical establishment	...	3,998	2,424	944
		Temporary ditto	...	...	...	...
187	4,752	Total	74,451	71,301	2,06,828	1,79,275
		Travelling allowances	8,567	6,292	3,605	2,496
		Conveyance of tents and records	2,036	2,350	227	271
		House-rent and horse allowance	...	450	488	185
		Hot weather servants	138	143	219	138
		Service postage	790	848	463	599
		Stationery charges	63	52	1,046	1,166
		Excavation and manufacture	...	...	45,139	54,048
		Rewards, half fines, &c, ...	...	...	269	1,020
		Miscellaneous.	2,640	2,554	(d) 29,880	23,160
		Petty construction and repairs	...	...	15,078	16,045
		Total	14,234	12,689	96,414	99,122
		Total, charges	88,685	(b) 83,990	3,03,242	2,78,397
		Net receipts	...	...	35,07,040	35 74,640
		Percentage of charges	0·57	0·49	7·96	7·23
		Treaty payments	...	...	...	...
		Receipts deducting treaty payments ...	...	...	35,07,040	35,74,640

(a) Sale proceeds of materials on abandoned line.
(b) Includes fixed and contingent charges of Saugor and Agra Collector's offices for April, 1879, Rs. 2,338.
(c) Includes tramway receipts.
(d) This includes tramway charges.

STATEMENT I.

No.

Comparative return of receipts and charges of the

Sanctioned strength of the Department.			Kohat mines.		Mandi mines.	
			1878-79	1879-80.	1878-79	1879-80.
		VII.				
		1. SALE PROCEEDS OF SALT—				
		(1) Sambhar ... ... Quantity ...	...	...	...	...
		Price ...	...	...	...	...
		(2) Didwana ... ... Quantity ...	...	...	...	...
		Price ...	...	...	...	...
		(3) Pachbadra ... Quantity ...	...	...	...	...
		Price ...	...	...	...	...
		(4) Phalodi ... ... Quantity ...	...	...	...	...
		Price ...	...	...	...	...
		(5) Luni ... ... Quantity ...	...	...	...	...
		Price ...	...	...	...	...
		(6) Punjáb mines ... Quantity ...	...	...	...	...
		Price ...	...	...	...	...
		2. Inland customs duty paid ... Quantity ...	...	...	...	...
		Duty ...	...	...	...	...
		3. Excise duty, internal branch ... Quantity ...	...	...	...	...
		Duty ...	...	...	...	...
		4. Kohat sale proceeds ... ... Quantity ...	5,31,555	5,06,599	...	...
		Price ...	(a) 89,458	82,214	...	...
		5. Share of Mandi revenue ... ... Quantity ...	...	...	77,107	78,841
		Duty ...	...	...	48,192	49,276
		6. Government proprietary share in Sultánpur produce (Hakimi cess).	...	...	...	...
		7. Fees for licenses of saline works, internal branch ...	...	...	...	...
		8. Miscellaneous, including fines and forfeitures ...	...	...	...	...
		Total	89,458	82,214	48,192	49,276
		Charges.				
1		Commissioner of Inland Customs	...	...	...	...
1		Deputy Commissioner, ditto	...	...	...	...
1		Personal assistant to Commissioner	...	...	...	...
1		Analyst	...	...	...	...
6		Assistant Commissioners	...	...	...	...
		Establishment.				
	80	Clerks	...	...	...	...
	90	Servants and guards	...	...	...	...
		Preventive.				
67		Inspectors and assistant inspectors	1,200	...	4,129	4,200
110	523	Sub-inspectors, kotegushts and jamadars	3,322	...	758	780
	4,044	Servants and guards	12,763	18,555	1,340	1,462
	15	Medical establishment	...	...	...	...
		Temporary ditto	...	...	...	...
187	4,752	Total	17,285	18,555	6,227	6,442
		Travelling allowances	...	...	227	...
		Conveyance of tents and records	...	...	...	...
		House-rent and horse allowance	...	...	360	360
		Hot weather servants	...	...	...	...
		Service postage	...	...	12	12
		Stationery charges	...	...	47	16
		Excavation and manufacture	...	...	...	...
		Rewards, half fines, &c.	...	...	...	...
		Miscellaneous	9,498	8,337	...	...
		Petty construction and repairs	123	...	...	...
		Total	9,621	8,337	646	388
		Total, charges	26,906	26,892	6,873	6,830
		Net receipts	62,552	55,322	41,319	42,446
		Percentage of charges	30·07	32·71	14·26	13·86
		Treaty payments	...	...	...	...
		Receipts deducting treaty payments	62,552	55,322	41,319	42,446

(a) Rs. 1 transferred in correction of error from Kohat to Internal Branch.

I.

Inland Customs Department, for the year 1879-80—(continued.)

Delhi salt sources.		Sambhar lake.		Didwana salt source.		Pachbadra salt source.		
1878-79.	1879-80.	1878-79.	1879-80.	1878-79.	1879-80.	1878-79.	1879-80.	
...	...	26,70,953	(d) 33,49 916	...	...	...	...	(1)
...	...	11,24,098	9,91,439	...	...	...	...	
...	...	...	...	3,57,875	3,35,895	...	...	(2)
...	...	...	...	1,22,580	75,701	...	...	
...	...	...	...	...	...	1,18,699	4,58,030	(3)
...	...	...	...	...	...	29,382	1,01,631	
...	...	...	...	...	...	...	...	(4)
...	...	...	...	...	...	...	...	
...	...	...	...	...	...	...	...	(5)
...	...	...	...	...	...	...	...	
...	...	...	...	...	...	...	...	(6)
...	...	...	...	...	...	...	...	
...	7,30,466	(b) 20,27,564	33,51,402	1,89,040	2,47,885	1,18,699	(e) 3,52,530	2
...	18,26,169	(b) 51,36,517	83,77,574	4,72,600	6,19,712	28,947	8,63,825	
...	...	...	...	...	...	...	...	3
...	...	...	...	...	...	...	...	
...	...	...	...	...	...	...	...	4
...	...	...	...	...	...	...	...	
...	...	...	...	...	...	...	...	5
...	...	...	...	...	...	...	...	
...	67,657	...	...	...	...	...	...	6
...	...	...	...	...	...	...	...	7
...	8,439	75,763	83,418	...	102	...	218	8
...	19,02,265	63 36,378	94,52,431	5,95,180	6,95,515	3,18,629	9,65,674	
...	...	...	...	...	...	...	...	
...	...	...	...	...	...	...	...	
...	...	...	...	...	...	...	...	
...	...	...	...	...	...	...	...	
...	7,200	7,200	7,200	5,330	8,187	1,000	6,000	
...	5,225	8,336	13,445	1,855	2,390	1,044	3,018	
...	789	1,074	970	510	575	306	844	
...	18,231	19 770	36,422	3,200	2,860	3,164	5,327	
...	9,614	(c) 13,098	15,634	1,833	2.472	2.953	7,133	
...	32,246	(c) 26,149	34 442	3,934	4,613	4.647	15,150	
...	100	1,301	1,417	355	434	249	826	
...	...	4,224	2448	...	...	...	...	
...	73,455	81,652	1,11,723	17,017	21,531	13,363	38,298	
...	1,131	1,811	2,208	580	670	1,542	326	
...	36	...	100	58	205	...	...	
...	549	252	240	46	60	...	74	
...	61	93	105	46	39	...	113	
...	205	257	441	70	97	40	163	
...	290	250	181	32	32	51	139	
...	...	76,877	17,262	11,751	9,967	31,975	12,640	
...	342	...	1 357	...	...	...	270	
...	(a) 10 218	1,22,546	62.868	1,192	19.658	1,814	(f) 4,30,463	
...	22,388	2,677	16,785	2,283	4,834	5,000	13,348	
...	35,220	2,04,763	1.01,547	16,058	35,562	40,422	4,57,536	
...	1,08,675	2.86,415	2 13 270	33,075	57.093	53,785	4,95,834	
...	17,93,590	60,49,963	92,39,161	5,62,105	6,38,422	2,64,844	4,69,840	
...	5·71	4·52	2·26	5·56	8·21	16·88	51·35	
...	...	12,92,390	21.52,789	2,00,000	1,00,000	95,900	2,40,495	
...	17,93,590	47 57,573	70,86,372	3,62,105	5,38,422	1,68,944	2,29,345	

(a) Compensation paid on account Pachotra at Gurgaon district, Rs. 9,972.
(b) Abolished line collections on account of Sambhar salt, and collections at Ajmere are included.
(c) From these two heads Rs. 4,224 have been transferred to the temporary establishment.
(d) 434 maunds, which paid duty at Ajmere were entered here by oversight in printed weekly memo. No. 48 of 1879-80.
(e) Includes 14,000 maunds half duty salt delivered to Sirohi under the salt agreement.
(f) Includes payments of Kharwals' debts, Rs. 4,27,047; and purchase of salt from pit owners, Rs. 1,393.

STATEMENT I.

No.

Comparative return of receipts and charges of the

Sanctioned strength of the Department.			Phalodi salt source.		Luni Tract.	
			1878-79.	1879-80.	1878-79.	1879-80.
		VII.				
		1. SALE PROCEEDS OF SALT—				
		(1) Sambhar ... ... { Quantity ... / Price ...	... / ...	... / ...	... / ...	... / ...
		(2) Didwana ... ... { Quantity ... / Price ...	... / ...	... / ...	... / ...	... / ...
		(3) Pachbadra ... ... { Quantity ... / Price ...	... / ...	... / ...	... / ...	... / ...
		(4) Phalodi ... ... { Quantity ... / Price ...	... / ...	3,768 / 1,919	... / ...	... / ...
		(5) Luni ... ... { Quantity ... / Price ...	... / ...	... / ...	... / ...	319 / 40
		(6) Punjáb mines ... ... { Quantity ... / Price ...	... / ...	... / ...	... / ...	... / ...
		2. Inland customs duty paid ... ... { Quantity ... / Duty ...	1,169 / 2,922	(a) 1,828 / 4,570	... / ...	319 / 797
		3. Excise duty, internal branch ... ... { Quantity ... / Duty ...	... / ...	... / ...	... / ...	... / ...
		4. Kohat sale proceeds ... ... { Quantity ... / Price ...	... / ...	... / ...	... / ...	... / ...
		5. Share of Mandi revenue ... ... { Quantity ... / Duty ...	... / ...	... / ...	... / ...	... / ...
		6. Government proprietary share in Sultánpur produce (Hakimi cess.)	...	...	...	...
		7. Fees for licenses of saline works, internal branch ...	...	...	...	...
		8. Miscellaneous, including fines and forfeitures ...	2	64	...	...
		Total	2,924	6,553	...	837
		Charges.				
1		Commissioner of Inland Customs	...	...	...	...
1		Deputy Commissioner ditto	...	...	...	...
1		Personal Assistant to Commissioner	...	...	...	...
1		Analyst	...	...	...	...
6		Assistant Commissioners	...	...	...	...
		Establishment.				
	80	Clerks	...	...	...	...
	90	Servants and guards	...	...	...	...
		Preventive.				
67		Inspectors and assistant inspectors	2,325	5,700	1,900	2,206
110	523	Sub-Inspectors, kotegushts and jamadars ...	497	1,238	954	612
	4,044	Servants and guards	950	3,241	2,037	1,564
	15	Medical establishment	130	455	90	130
		Temporary ditto	...	...	...	...
187	4,752	Total	3,902	10,684	4,981	4,502
		Travelling allowances	338	127	...	1,998
		Conveyance of tents and records	50	13	218	190
		House-rent and horse-allowance	...	...	...	...
		Hot weather servants	...	...	...	...
		Service postage	20	25	20	37
		Stationery charges	2	6	...	7
		Excavation and manufacture	...	2,565	...	...
		Rewards, half fines, &c.	...	56	...	...
		Miscellaneous	161	2,921	1,098	754
		Petty construction and repairs	2,864	2,703	...	320
		Total	3,435	8,416	1,336	2,406
		Total, charges ...	7,337	19,100	6,317	6,908
		Net receipts	—4,413	—12,547	—6,317	—6,071
		Percentage of charges	250·92	291·47	...	825·33
		Treaty payments	...	...	...	...
		Receipts deducting treaty payments.	—4,413	—12,547	—6,317	—6,071

7,000 maunds duty free salt delivered at Phalodi, were entered in weekly memo. No. 48 of 1879-80 by mistake, and 2 maunds are now added to weekly figures on account fractional omissions.

I.

Inland Customs Department for the year 1879-80—(concluded.)

Internal Branch.		Abolished Line Division and Salt Source.		Total.		
1878-79.	1879-80.	1878-79.	1879-80.	1878-79.	1879-80.	
...	...	...	...	26,70,953	33,49,916	(1)
...	...	...	...	11,24,098	9,91,439	
...	...	...	...	3,57,875	3,35,895	(2)
...	...	...	...	1,22,580	75,701	
...	...	...	...	1,18,699	4,58,030	(3)
...	...	...	...	29,382	1,01,631	
...	...	...	...	...	8,763	(4)
...	...	...	...	...	1,919	
...	...	...	...	...	319	(5)
...	...	...	...	...	40	
...	...	...	...	14,44,479	15,02,881	(6)
...	...	...	...	90,280	93,930	
...	...	15,55,384	...	53 36,335	61,87,311	2
...	...	40,38,910	...	1,36,58,621	1,54,49,850	
34,805	36,625	...	...	34,805	36,625	3
(a) 90,751	91,554	...	...	90,751	91,554	
...	...	...	...	5,31,555	5,06,599	4
...	...	...	...	89,458	82,214	
...	...	...	...	77,107	78,841	5
...	...	...	...	48,192	49,276	
...	...	66,712	...	66,712	67,657	6
23,658	32,215	...	...	23,658	32,215	7
647	6,047	13,295	...	91,284	1,01,420	8
1,15,056	1,29,816	(c) 41,18,917	...	1,54,35,016	1,71,38,846	
...	...	...	...	30,000	29,829	
...	...	...	...	12,201	13,423	
...	...	...	...	9,600	6,800	
...	...	...	...	...	600	
5,833	7,708	19,600	...	50,289	45,516	
4,624	4,970	17,874	...	64,967	51,043	
661	625	2,485	...	7,593	6,119	
51,265	53,238	1,01,952	...	2,40,336	1,80,716	
42,020	40,690	70,296	...	1,63 661	1,01,020	
86,266	83,869	3,46,031	...	5,87,193	2,81,363	
...	...	2,034	...	6,583	4,296	
...	...	...	...	4,224	6,141	
1,90,669	1,91,100	5,60,272	...	11,76,647	7,26,866	
14,745	13,808	6,953	...	38,368	22,156	
3,873	3,734	811	...	7,273	6,899	
598	600	3,340	...	5,084	2,518	
77	54	216	...	789	653	
1,608	1,648	1,506	...	4,786	4,075	
1,062	1,132	1,380	...	4,433	3,015	
...	...	...	...	1,65,742	96,482	
6,682	1,895	8,514	...	15,465	4,940	
1,456	4,494	1,443	...	1,71,728	5,65,427	
...	...	4,769	...	32,794	76,423	
30,101	27,365	29,432	...	4,46,462	7,88,588	
2,20,770	(b) 2,18,465	(d) 5,89,704	...	16,23,109	15,15,454	
—1,05,714	—88,649	35,29,213	...	1,38,11,907	1,56,23,392	
191·88	168 29	14·32	...	10·52	8·84	
...	...	...	...	15 83,290	(e) 24,93,284	
—1,05,714	—88,649	35,29,213	...	1,22,23,617	1,31,30,108	

(*a*) Re. 1 transferred in correction of error from Kohat to Internal Branch.
(*b*) This includes Behar charges.
(*c*) Exclusive of collections on account of Sambhar salt, which are credited under Sambhar.
(*d*) Includes charges of Kuchor (Rewasa).
(*e*) Less by Rs. 9,500 than amount shown in preliminary annual report. Figures now given being those tested by the Comptroller-General.

No. II.

Comparative detail in maunds of the various descriptions of salt which paid Inland Customs duty during the year ending 31st March, 1880.

Division.	Year.	Rock salt.	Sultánpur.	Nuh.	Sambhar.	Didwana.	Pachbadra.	Phalodi.	Luni.	Saltpetre.	Other salts including Balambha.	Total.
		Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.
Punjáb mines	1878-79	14,44,479	...	...	...	...	...	...	...	...	...	14,44,479
	1879-80	15,02,881	...	...	...	...	...	...	...	...	...	15,02,881
Delhi salt sources	1878-79	...	7,80,460	2,46,444	88,098	37,330	...	...	...	...	8,297	11,60,629
	1879-80	...	5,72,177	46,189	86,539	3	...	...	...	...	25,558	7,30,466
Sambhar Lake	1878-79	...	...	...	20,25,604	...	1,892	...	...	...	68	20,27,564
	1879-80	...	...	...	33,46,264	...	37	...	...	...	5,101	33,51,402
Didwana salt source	1878-79	...	...	...	...	1,89,040	...	...	...	...	...	1,89,040
	1879-80	...	...	...	...	2,47,885	...	...	...	...	...	2,47,885
Pachbadra salt source	1878-79	...	...	...	...	...	1,18,699	...	...	...	...	1,18,699
	1879-80	...	...	...	...	...	3,52,530	...	...	...	...	3,52,530
Phalodi salt source	1878-79	...	...	...	...	...	...	1,169	...	...	...	1,169
	1879-80	...	...	...	...	...	...	1,828	...	...	...	1,828
Luni Tract	1878-79	...	...	...	...	...	...	...	...	...	...	...
	1879-80	...	...	...	...	...	...	...	319	...	...	319
Internal branch	1878-79	...	...	...	...	...	...	...	...	34,805	...	34,805
	1879-80	...	...	...	...	...	...	...	...	36,625	...	36,625
Abolished line	1878-79	...	65,606	18,509	2,80,399	...	390	...	...	...	29,851	3,94,755
	1879-80	...	...	...	...	...	...	...	...	...	...	...
Total	1878-79	14,44,479	8,46,066	2,64,953	23,94,101	2,26,370	1,20,981	1,169	...	34,805	38,216	53,71,140
	1879-80	15,02,881	5,72,177	46,189	34,32,803	2,47,888	3,52,567	1,828	319	36,625	30,659	62,23,936

No. III.

Comparative return of the number of persons arrested, convicted, &c., for the year 1878-79 *and* 1879-80.

	Year.	Total number of smugglers arrested.	Released by Department.						Sent up for trial.	Acquitted.	Convicted.	Pending when report was submitted.	Percentage of convictions on number of persons sent up for trial, less those whose cases were still undecided.	Remarks.
			On payment of double duty or in default confiscation of salt.	Infirm persons, pregnant women, or children.	For possessing less than one seer of salt.	On proof of ignorance or inadvertence.	For want of proof.	Total.						
Punjáb mines ...	1878-79	(a) 395	...	1	213	13	6	233	161	3	158	...	98·14	(a) One killed during capture.
	1879-80	855	...	...	516	23	3	542	313	94	217	2	69·77	
Delhi salt sources ...	1878-79	...	...	...	...	...	...	...	...	...	...	...	...	
	1879-80	65	4	...	...	1	...	5	60	4	56	...	93·33	
Sambhar Lake ...	1878-79	53	...	3	3	...	1	7	46	6	40	...	86·96	
	1879-80	28	...	1	2	...	...	3	25	1	24	...	96·0	
Didwana salt source ...	1878-79	10	...	...	...	6	...	6	4	...	4	...	100·0	
	1879-80	23	...	...	...	10	...	10	13	...	13	...	100·0	
Pachbadra salt source ...	1878-79	43	...	2	...	22	...	24	19	...	19	...	100·0	
	1879-80	(b) 46	...	2	...	...	...	2	43	...	43	...	100·0	(b) One person killed.
Phalodi salt source ...	1878-79	4	...	...	...	4	...	4	...	...	...	...	...	
	1879-80	...	...	...	...	...	...	...	...	...	...	...	...	
Luni Tract ...	1878-79	...	...	...	...	...	...	...	...	...	...	...	...	
	1879-80	3	...	...	...	3	...	3	...	...	...	...	...	
Internal Branch ...	1878-79	2,560	...	122	...	1	324	447	2,113	129	1,984	...	93·89	
	1879-80	764	...	20	...	1	121	142	622	28	574	20	95·34	
Total ...	1878-79	3,065	...	128	216	46	331	721	2,343	138	2,205	...	94·11	
	1879-80	1,784	4	23	518	38	124	707	1,07 6	127	927	22	87 96	

STATEMENT III.

No. IV.

Comparative detail of persons imprisoned and fined for breach of customs laws during the year 1878-79 *and* 1879-80.

Divisions.	Year.	*Imprisoned.* Number imprisoned for six months.	Number imprisoned for three months and up to six months.	Number imprisoned for two months and up to three months.	Number imprisoned for one month.	Number imprisoned for 15 days.	Number imprisoned for 10 days.	Number imprisoned for below 10 days.	Total number who underwent imprisonment.	*Number fined.* Number who paid fines of Rs. 250 and upwards.	Above Rs. 100, and up to Rs. 250.	Above Rs. 50, and up to Rs. 100.	Above Rs. 30, and up to Rs. 50.	Above Rs. 20, and up to Rs. 30.	Above Rs. 10, and up to Rs. 20.	Above Rs. 5, and up to Rs. 10.	Up to Rs 5.	Total who paid fines.	Aggregate paid.	Average fines.
Punjáb mines	1878-79	3	2	1	7	2	1	...	16	...	...	...	3	8	26	42	75	(a)154	1,548	10·05
	1879-80	1	5	9	7	8	...	2	32	...	...	...	3	9	12	50	136	(b)210	1,604	7 64
Delhi salt sources	1878-79	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	1879-80	...	...	...	13	7	...	1	21	...	1	...	3	...	9	8	14	35	636	18·17
Sambhar lake	1878-79	...	1	...	...	10	3	8	22	...	...	...	...	...	1	1	12	(c)14	87	6·21
	1879-80	...	1	3	5	6	3	2	20	...	...	...	...	...	2	...	2	4	46	11·5
Didwana salt source	1878-79	...	...	...	...	...	4	...	4	...	...	...	...	...	...	...	...	...	...	...
	1879-80	...	3	2	2	1	...	5	13	...	...	...	2	...	...	...	...	(d)2	40	20·0
Pachbadra salt source,	1878-79	...	...	...	...	9	8	1	(e)18	...	...	...	...	...	...	...	...	...	...	...
	1879-80	...	7	12	1	14	...	...	34	...	...	...	...	2	1	6	...	9	131	14·55
Phalodi salt source	1878-79	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	1879-80	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Luni Tract	1878-79	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	1879-80	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Internal Branch	1878-79	44	82	131	392	132	41	111	933	...	...	3	3	13	131	200	701	1,051	4,339	4.13
	1879-80	7	24	45	71	36	9	30	222	...	...	...	4	8	37	111	196	(f)356	1,836	5·16
Total	1878-79	47	85	132	399	153	57	120	993	...	...	3	6	21	158	243	788	1,219	5,974	4·9
	1879-80	8	40	71	99	72	12	40	342	...	1	...	12	19	61	175	348	616	4,293	6·97

(a) 12 Persons fined as well as imprisoned.
(b) 25 Ditto ditto ditto.
(c) 4 Persons whipped only.
(d) 2 Persons fined as well as imprisoned.
(e) 1 Person whipped.
(f) 4 Persons fined as well as imprisoned.

No. V.

Statement showing the quantity of salt sold at each of the Mandi mines during the official years 1878-79 *and* 1879-80.

Year.	Names of mines.	*Quantity sold for consumption in British territory.*					*Quantity sold for consumption in Native States.*						Total quantity of salt sold.
		Kangra.	Kulu.	Simla.	Hoshiarpur.	Total.	Mandi.	Suket.	Chumba.	Bilaspur.	Rampur Bishahr.	Total.	
		Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.
1878-79	Goma	37,858	991	12	4	38,865	12,480	23	171	3	...	12,677	51,542
	Drang	19,923	14,152	4,157	10	38,242	16,573	7,362	250	6,476	1,561	32,222	70,464
	Total ...	57,781	15,143	4,169	14	77,107	29,053	7,385	421	6,479	1,561	44,899	1,22,006
1879-80	Goma ...	40,933	1,242	...	3	42,178	14,228	...	434	14	5	14,681	56,859
	Drang ...	16,805	15,452	4,405	1	36,663	20,631	8,002	142	6,526	1,799	37,100	73,763
	Total ...	57,738	16,694	4,405	4	78,841	34,859	8,002	576	6,540	1,804	51,781	1,30,622

REPORT

ON

THE ADMINISTRATION

OF THE

Inland Customs Department,

FOR THE

OFFICIAL YEAR

1880-81,

WITH

APPENDICES

AGRA.
"CENTRAL PRISON PRESS."
1881.

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REPORT

ON

THE ADMINISTRATION

OF THE

INLAND CUSTOMS DEPARTMENT,

FOR THE

OFFICIAL YEAR 1880-81.

GENERAL REVIEW.

Strength and realizations of the department.

The following Statement shows the strength of the Inland Customs Department, the quantity of salt on which duty was levied, and the gross realizations for the year 1880-81 as compared with the previous year:—

Year.	Number of officers.	Number of men.	Number of maunds of salt taxed.	Gross realizations.
			Mds.	Rs.
1879-80	193	4,951	68,22,593	1,71,53,703
1880-81	194	4,891	66,09,870	1,64,04,840
Difference ...	+1	-60	-2,12,723	-7,48,863

Variation in strength of Establishment explained.

During the year there has been an increase of one officer, and a decrease of 60 men, details of which are given below:—

Divisions.	1879-80.		1880-81.		Increase or Decrease.	
	Number of officers.	Number of men.	Number of officers.	Number of men.	Number of officers.	Number of men.
Central office	3	24	3	25	...	+1
Panjab mines	35	1,273	35	1,272	...	-1
Kohat „	6	198	6	198	...	...
Mandi „	2	23	2	23	...	...
Delhi	12	469	10	385	-2	-84
Sambhar Lake	33	490	34	499	+1	+9
Didwana salt source ...	4	74	4	74	...	...
Pachbadra „ ...	7	211	7	200	...	-11
Phalodi „ ...	3	51	3	51	...	...
Luni Tract	4	92	4	92	...	...
Internal Branch	84	2,046	86	2,072	+2	+26
Total ...	193	4,951	194	4,891	+1	-60

There has been a considerable decrease in the Delhi Division owing partly to the abolition of the Assistant Commissioner and his office establishment, but chiefly to a considerable reduction I have been able to effect in the preventive establishment at the Nuh Source. The abolition of the Assistant Commissioner and his office is almost nominal only, for the establishment will be found again under the head "Internal Branch," to which it has in a great measure been transferred.

The increase in the Sambhar Division arises from the new establishment entertained for the Erinpura depot, but which is only transferred from the Pachbadra Division.

Receipts and charges of the past four years.

2. In Appendix I will be found a detail of the receipts and charges of 1880-81 as compared with those of the past four years, of which the following is an abstract:—

Year.	Gross Receipts.				Charges.				Net receipts.	Percentage of charges on receipts.
	Salt.		Fees, Cesses, Fines, &c.	Total.	Establishment.	Excavation and manufacture.	Contingent and miscellaneous	Total.		
	Duty.	Sale price.								
1	2	3	4	5	6	7	8	9	10	11
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1877-78 ...	1,31,17,630	15,20,136	1,77,246	1,48,15,012	14,31,761	1,77,778	4,84,057	20,93,596	1,27,21,416	14·13
1878-79 ...	1,37,97,564	14,55,798	1,81,654	1,54,35,016	11,76,647	1,65,742	2,80,720	16,23,109	1,38,11,907	10·52
1879-80 ...	1,56,02,176	13,50,113	2,01,414	1,71,53,703	7,26,866	96,482	6,92,106	15,15,454	1,56,38,249	8·83
1880-81 ...	1,47,24,465	13,88,449	2,91,926	1,64,04,840	8,25,917	1,65,928	2,47,518	12,39,363	1,51,65,477	7·55

The "charges" include every charge connected with the administration of the Department, except treaty payments.

The last column in the table shows the percentage of charges on receipts for the past four years; it will be observed that the percentage continues to decrease.

Treaty payments

3. Treaty payments having been excluded from the table of receipts and charges in para 2, the following table shows separately the amount due during the year, the amount paid, and the treasuries from which it was disbursed.

State,	Article of agreement.	Amount payable.	Treasuries from which Paid,						Total.	Remarks.
			Sambhar and sub treasuries	Ajmere.	Gwalior.	Nowgong.	Lahore.	Agra.	Book adjustment.	
		Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs. a. p.	
Jaipur ..	Sambhar Lake Treaty.	2,75,000 0 0	1,37,500 0 0	..	..	..	..	..	..	1,37,500 0 0	1st instalment of Rs. 1,37,500 paid in advance in 1879-80.
Jodhpur ..	Ditto ..	4,25,000 0 0	(a)2,12,500 0 0	1,50,000 0 0	..	..	..	..	..	3,62,500 0 0	Do. do. of Rs. 62,500 paid in advance in 1879-80.
Jaipur and Jodhpur ..	Ditto ..	2,04,130 12 2	2,04,130 12 2	..	..	..	..	..	..	2,04,130 12 2	Royalty on excess sales.
Johdpur ..	Salt agreement. Art. VI.	3,91,800 0 0	3,91,800 0 0	..	..	..	..	..	..	3,91,800 0 0	
Ditto ..	,, VII.	19,595 5 3	19,595 5 3	..	..	..	..	..	..	19,595 5 3	
Ditto ..	,, X.	1,25,000 0 0	1,25,000 0 0	..	..	..	..	..	..	1,25,000 0 0	
Kishengarh ..	,, VII.	25,000 0 0	..	25,000 0 0	..	..	..	..	..	25,000 0 0	
Lawa ..	,, V.	700 0 0	..	700 0 0	..	..	..	..	..	700 0 0	
Jaipur ..	,, II.	4,00,000 0 0	..	4,00,000 0 0	..	..	..	..	..	4,00,000 0 0	
Ditto ..	,, VII.	11,000 0 0	..	11,000 0 0	..	..	..	..	..	11,000 0 0	
Ditto ..	,, VIII	2,309 2 9	..	2,309 2 9	..	..	..	..	..	2,309 2 9	
Udaipur ..	,, IV.	12,900 0 0									
Ditto ..	,, V.	35,000 0 0	* 1,762 8 0	2,02,387 8 0	..	..	..	..	..	2,04,150 0 0	* By adjustment of duties collected by the Durbar.
Ditto ..	,, VI.	1,56,250 0 0									
Bikanir ..	,, IV.	6,000 0 0	..	9,000 0 0	..	..	..	..	..	9,000 0 0	Includes 3,000 on account 79-80 paid in 80-81.
Bhartpur ..	,, VII	1,50,000 0 0	..	75,000 0 0	..	..	..	75,000	..	1,50,000 0 0	
Sirohi ..	,, IV.	1,800 0 0	..	1,800 0 0	..	..	..	..	..	1,800 0 0	
Gwalior ..	,, VII.	3,12,500 0 0	..	..	3,12,500	..	..	..	..	3,12,500 0 0	
Dattia ..	,, VII.	10,000 0 0	..	..	..	10,000	..	..	..	10,000 0 0	
Bahawalpur ..	,, VI.	80,000 0 0	..	..	..	..	80,000	..	..	80,000 0 0	Book adjustment.
Alwar ..	,, VII.	1,25,000 0 0	..	..	..	..	..	..	1,25,000	1,25,000 0 0	
Dholpur ..	,, VII.	60,000 0 0	..	..	..	..	..	30,000	..	30,000 0 0	,, ,,
Istimrardars, and Jagirdars in Ajmere.	Vide Comptroller Generals No. 5968 B dated 29th Novr. 1880.	4,178 0 0	..	4,214 0 0	..	..	..	..	..	4,214 0 0	
Total ..		26,33,163 4 2	10,92,288 9 5	8,81,410 10 9	3,12,500	10,000	80,000	1,05,000	1,25,000	26,06,199 4 2	

(a) Rs. 1,50,000 due on 1st April 1881 adjusted on 31st March 1881.

The total liabilities during the year under review, including the amount due as royalty on sales in excess of 17¼ lakhs of maunds at Sambhar under Article XII of the lake treaties, is Rs. 28,33,163-4-2, and the payments made during the year, inclusive of a lakh and a half not due until 1st April 1881, but paid on the 31st March 1881, amounted to Rs. 26,06,199-4-2. The difference is accounted for by the Jaipur Durbar having been paid Rs. 1,37,500 in advance in 1879-80, and the Jodhpur Durbar having been also paid Rs. 62,500 in advance in that year. The Bikanir Durbar received beyond their annual amount the 3000 Rupees owing to them from 1879-80 and the Jaghirdars of Ajmir received a sum of 36 Rupees which were owing from the former year.

4. The gross realizations of the Department, divided amongst its different Divisions are given below :— Gross realizations

Divisions	1877-78.	1878-79.	1879-80.	1880-81.
	Rs.	Rs.	Rs.	Rs.
Central office.	...	...	1,228	...
Panjab mines.	42,81,413	38,10,282	38,53,037	37,29,216
Kohat ditto	80,894	89,458	85,453	99,367
Mandi ditto	62,108	48,192	49,276	47,262
Delhi salt sources. ...	...	...	19,13,761	15,28,579
Sambhar Lake	14,03,287	63,36,378	94,52,431	87,83,256
Didwana salt source ...	...	5,95,180	6,95,515	8,24,479
Pachbadra ditto ...	...	3,18,629	9,65,674	11,17,662
Phalodi ditto ...	...	2,924	6,553	4,616
Luni tract	..	...	837	6,452
Internal branch	127,530	1,15,056	1,29,938	2,63,951
Abolished line	88,59,780	41,18,917	...	...
Total	1,48,15,012	1,54,35,016	1,71,53,703	1,64,04,840

5. The charges, excluding treaty payments, similarly distributed are shown in the following table :— Gross charges

Divisions.	1877-78.	1878-79.	1879-80.	1880-81.
	Rs.	Rs.	Rs.	Rs.
Central office	82,719	88,685	83,990	81,195
Panjab mines	4,48,156	3,03,242	2,78,397	2,64,999
Kohat „	28,011	26,906	26,892	30,438
Mandi „	6,573	6,873	6,830	7,258
Delhi Salt sources... ...	...	...	1,08,675	77,570
Sambhar Lake	3,82,384	2,86,415	2,13,270	2,70,614
Didwana Salt source ...	...	33,075	57,093	28,622
Pachbadra „ ...	...	53,785	4,95,834	1,00,018
Phalodi „ ...	...	7,337	19,100	18,348
Luni Tract	...	6,317	6,908	27,773
Internal Branch	2,28,675	2,20,770	2,18 465	3,32,528
Abolished Line and salt source	9,17,078	5,80,704	...	...
Total ...	20,93,596	16,23,109	15,15,454	12,39,363

Net Revenue.

6. The net revenue of each division of the department, obtained by deducting charges (excluding treaty payments) from receipts, is as follows :—

Divisions.	1877-78	1878-79	1879-80	1880-81
	Rs.	Rs.	Rs.	Rs.
Central office	—82,719	—88,685	—82,762	—81,195
Panjab mines	38,33,257	35,07,040	35,74,640	34,64,217
Kohat „	52,883	62,552	58,561	68,929
Mandi „	55,535	41,319	42,446	40,004
Delhi salt sources	„	...	18,05,086	14,51,009
Sambhar lake	10,20,903	60,49,963	92,39,161	85,12,642
Didwana salt source ...	...	5,62,105	6,38,422	7,95,857
Pachbadra „ ...	...	2,64,844	4,69,849	10,17,644
Phalodi „ ...	...	—4,413	—12,547	—13,732
Luni tract	...	—6,317	—6,071	—21,321
Internal branch	—1,01,145	—1,05,714	—88,527	—68,577
Abolished Line and salt source	79,82,702	35,29,213	...	...
Total Net Revenue ...	1,27,21,416	1,38,11,907	1,56,38,249	1,51,65,477

Loss from the reduction of rate of duty.

7. The following figures show the amount of revenue given up by Government in reducing the duty on salt from Rs. 3 to Rs. 2-8 per maund :—

Quantity of salt fully taxed.	Duty @ Rs. 3 per maund.	Duty @ Rs. 2-8 per maund.	Difference or loss by decrease in rate of duty.
Mds.	Rs.	Rs.	Rs.
* 58,55,339	1,75,66,017	1,46,38,348	29,27,669

And although the revenue has fallen much short of the previous year it is still Rs. 9,69,824 in excess of what it was in 1878-79, the last year of the 3 Rs. duty.

REVIEW BY SECTIONS

8. I shall now proceed to review in detail the working of each section of the Department, and to give such further figures and explanations as will thoroughly elucidate the abstract tables of receipts and charges, and show how each section of the Department has contributed towards the revenue.

PANJAB MINES. Gross receipts.

9. The subjoined table exhibits in detail the entire receipts of the Panjab Mines for the past four years :—

Year.	Duty.					Miscellaneous.	Grand Total
	Names of mines.				Total		
	Mayo.	Nurpur	Warcha.	Kalabagh.			
	Rs.	Rs,	Rs.	Rs.	Rs.	Rs.	Rs.
1877-78 ...	36,75,672	9,475	3,34,266	1,49,833	41,69,246	1,12,167	42,81,413
1878-79 ...	32,31,738	9,770	3,20,800	1,56,117	37,18,425	91,857	38,10,282
1879-80 ...	33,07,128	9,680	2,38,055	2,02,340	37,57,203	95,834	38,53,037
1880-81 ...	31,28,834	11,077	2,94,013	2,02,355	36,36,279	92,937	37,29,216

* Exclusive of maunds 31,084 on which duty was levied @ 1-4 per maund, treaty deliveries.

The quantity of the salt delivered in the past four years from the four mines worked, is as follows :—

Deliveries of salt.

Year.	Mayo.	Nurpur.	Warcha.	Kalabagh.	Total.
	Mds.	Mds.	Mds.	Mds.	Mds.
1877-78 ...	11,86,831	3,156	1,13,967	49,985	13,53,939
1878-79 ...	13,04,392	3,708	1,20,133	57,612	14,85,845
1879-80 ...	13,28,212	3,949	1,02,032	75,631	15,09,824
1880-81 ...	12,73,767	4,355	1,09,649	83,416	14,71,187

Decrease in sales.

This year shows a decrease of 38,637 maunds. Up to December the year promised to be the best on record, for there was then an increased sale of 1,06,540 maunds, but from January the sales began to fall off. This was not owing either to decrease in consumption or to over-trading in the article. On the contrary, the area in which Mines salt is consumed is said to have been considerably extended ; 26,037 maunds were despatched to Sind direct from the Mayo Mines alone, in addition to what the Mooltan traders probably exported, and at Benares a sudden demand has sprung into existence for this salt. The cause of the decrease in sales arose from all the capital of Miani and Pind-Dadan-khan, besides other places in the Panjab, having been invested in grain for the supply of the Trans-Indus districts of the Panjab which had become depleted, partly in consequence of the Kabul campaign and partly by the preparations for the Waziri expedition. For this purpose not only was the capital usually invested in salt diverted from its regular channel, but the owners of carriage also found it more profitable to carry grain into the interior instead of carrying salt to the railway. The opening of the railway has also had the effect of reducing stocks in the hands of traders, for the facilities afforded by it have done away with the uncertainty of the road and river traffic, and traders have been disposing of their accumulated stocks. The result will be a much more uniform demand in the future and the violent oscillations to which the trade has always been exposed will cease.

Salt carried by Panjab Northern State Railway.

The entire quantity of salt delivered from the Mayo Mines at Khewra and carried by rail is shown in the following figures from the first opening of the Panjab Northern State Railway :—

		Mds.
1876-77	...	56,148
1877-78	...	4,95,191
1878-79	...	7,51,579
1879-80	...	6,61,561
1880-81	...	8,11,583

Mining operations detailed.

10. The operations in the Mayo mine during the past year were confined chiefly to preparing the eastern portion of the hill for new workings on the level of the upper tramway tunnel referred to in my last year's report, and on either side of which all the open workings now lie. The object is to have a series of new galleries ready for excavation by the time those now being worked are exhausted, and that the whole line of the present high level may be worked out as far as the hill extends, before the necessity arises for lowering any part of the tramway. With this view the elongation of the 1,000 feet drift was continued eastward at an incline of 1ft. in 25 feet, fine salt only being met with. The lower level tramway was also elongated with a decline of 1 foot in 75 feet for the purpose of exploring the hill, and from this drifts were driven to various lengths so

projected as to terminate in points which would be intersected by a tunnel driven from a point in the main tramway tunnel, and which would again intersect the elongations of the lower level tunnel. The necessity for another and easier gradient connecting the upper and lower tunnels was apparent from the first, and these drifts have been so laid out that, while securing their primary object, *viz.*, the exploration of the hill, they will also be connected with the new gradient when it is excavated, and which I have ordered to be put in hand at once.

A new safety road into the mine has also been made from Thomson's tunnel. The old road passing through the old Buggy mine had become unsafe; the old mine itself is falling in and might at any moment have buried the road.

The actual number of running feet tunnelled during the year is as follows :—

	Feet.
The 1000ft. tunnel eastwards—Upper level ...	156
The Do. do., Lower ,, ...	168
Drift in No. 14 Sujewal mine ..	149·5
Feeders into safety road	160
Safety road ...	539·8
Smaller drifts ...	1,015·3
	2,188·6

The whole was completed at a cost of Rs. 2,707 against 2,383 feet tunnelled during the previous year at a cost of Rs. 1,124. The excess cost is partly due to the number of feet driven through marl which costs Rs. 3-4 per foot and partly to the rate paid for working in salt, which has been increased from 6 annas per foot to Rs. 1-2, the rate having had to be increased to make up for the loss accruing in the value of the salt from the lowering of the rate paid for excavation from 1 anna per cubic foot to 8½ pies.

The most important work during the year under review was in connection with the protection of the mines from rain water. Year by year this difficulty has been on the increase, and I therefore caused the whole of the surface of the hill to be examined and drains dug in connection with main masonry channels so as to carry off the surface water as fast as it falls, instead of its finding its way into the interior of the hill. This scheme is far from complete, but is now receiving unremitted attention. The danger to the mines if the water is allowed free access can hardly be estimated, as it would certainly act on the pillars between the chambers, now the only support to a large portion of the hill. No damage has occurred at present, nor is there any probability of immediate danger, for all water that does so percolate, becomes so saturated with salt that by the time it reaches our workings it is innocuous, but as time goes on the passages would enlarge and fresh water find a direct channel into the heart of the mine.

Accidents to miners.

11. I regret to have to report that two accidents occurred during the year; one miner fell after having lit his fuze and the blast went off before he could get out of the way; he died from the effect of the injuries he received. In the other case a carpenter working on the tramway attempted to go out of the mine without a light, and taking a wrong turn fell over into a chamber 35 feet deep and was killed instantaneously.

Both the wagon tramway and the incline in the interior of the mine worked without accident throughout the year.

Expenditure on special works.

The following is a comparative statement of the expenditure on special works during the past four years:—

1877-78	...	Rs 9,365
1878-79	...	„ 7,356
1879-80	...	„ 8,311
1880-81	...	„ 13,584

The increased expenditure of the past year is due to the increased length of the tramway in work and the consequent increase of rolling stock which had to be provided, and also to the constant repairs required to the old line which has now been many years at work without renewal.

Salt supply and cost of excavation.

12. The following statements give details of the excavation of salt at the Mayo mines and its cost to the Department for the past four years:—

Year.	Balance in store at commencement.	Excavation during the year.	Total of columns 2 and 3.	Sold during the year.	Balance in store at close.
	Mds.	Mds.	Mds.	Mds.	Mds.
1877-78 ...	1,46,324	11,17,817	12,64,141	11,86,831	77,310
1878-79 ...	77,310	14,04,087	14,81,397	13,04,392	1,77,005
1879-80 ...	1,77,005	13,67,420	15,44,425	13,28,212	2,16,213
1880-81 ...	2,16,213	12,05,065	14,21,278	12,73,767	1,47,511

Year.	Quantity of salt excavated.	Cost of excavation.	Cost of carriage.	Total cost.	Rate per 100 maunds.
	Mds.	Rs.	Rs.	Rs.	Rs. a. p.
1877-78 ...	11,17,817	38,117	2,911	41,028	3 10 8
1878-79 ...	14,04,087	49,518	1,062	50,580	3 9 7
1879-80 ...	13,67,420	46,019	...	46,019	3 5 10
1880-81 ...	12,05,065	34,702	...	34,702	2 14 09

The outturn in maunds during the past year on the total number of cubic feet excavated is 153·73 per 100 cubic feet against 146·23 maunds per 100 cubic feet in the previous year, and to this is partially due the decrease in cost, which it will be observed has been brought down much below any former year.

This great improvement is due to the extension of the tramway to the upper workings which facilitates loading and to the introduction of the uniform rate of 8½ pies per cubic foot for excavation. Up to the 1st January the miners had to pay the tramway contractor ¾ pie, but from that date I relieved the miners from all charges for carriage.

Miners and their wages.

13. The method of paying the miners referred to in my last report was perfected this year. The mine officer now not only measures each man's space, but he distributes the spaces, prepares each man's account, and pays each man in his presence; there is now nothing left to native subordinates, and the miners were never so well off as they now are.

There, however, remains the fact that their families have multiplied considerably and if it had not been for the railways and public works, I do not know how we should find employment for all the inhabitants of the Khewra village. This is a difficulty which will

have to be faced in the future, and I confess at present I do not see my way. Nothing has as yet transpired on the subject, for, as I have above observed, the men have found other work to do.

Charges.

14. The following is a detail of the charges incurred in the Panjab Mines Division for the past four years :—

Year.	Fixed	Excavation	Special work at Mayo mines	Wire Rope Tramway	Other contingencies	Total
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1877-78 ...	2,63,089	47,837	9,365	94,266	33,599	4,48,156
1878-79 ...	2,06,828	45,139	7,357	16,540	27,378	3,03,242
1879-80 ...	1,79,275	54,048	8,311	7,043	29,720	2,78,397
1880-81 ...	1,71,976	49,586	13,584	350	29,503	2,64,999

The decrease in fixed charges arises from the Assistant Commissioner, who belongs to the highest grade, having been on furlough and his place having been filled by an officer on much lower salary, also from the abolition of the principal native reader in the Assistant Commissioner's office. The decrease in excavation is explained by the decrease in the output. The decrease in contingencies occurs in the items of repairs to public buildings, hot weather establishment and horse allowance of the native doctor. During the year under review all the salt outcrops and old mines have been carefully inspected, and fresh measures resorted to, to make them more secure from would-be smugglers.

Indus Line.

15. The following comparative statement shews the strength of the establishment maintained on the Indus Line and its length ; no alteration has been made in either during the past year :—

Year.	Length.	No. of officers.	No. of Men.	Total Strength
1879-80 ...	325	12	482	494
1880-81 ...	325	12	482	494
Difference. ...	...	...	...	...

There are no receipts on this line, and the charges for maintaining the line for the past three years are included in the Mines Division.

There have been no incidents worthy of notice ; the guard post at the northern end of the line maintains its usual pre-eminence in smuggling ; out of a total of 466 people arrested 110 were from the Ghazi beat alone. But the practice of smuggling has fallen off very much during the past year, and specially at the northern end of the line. Owing to the scarcity of carriage Kohat salt has been so dear that it has not paid to smuggle it, moreover the Northern State Railway has given so much and such well-paid labour to the population on both sides of the Indus, as to do away with one incentive to smuggling, and the agricultural population on the eastern bank who had any grain in stock were, owing to the high prices prevailing, enabled to exchange it for duty-paid salt on such favorable terms that this inducement was also to a great extent wanting.

Receipts and charges.

16. The receipts and charges on account of the trans-Indus or Kohat mines were as follows:—

Year.	Receipts.		Charges.			Net revenue.
	Quantity of Salt sold.	Collections.	Establishment and Contingencies.	Percentage to Maliks &c.	Total.	
	Mds.	Rs.	Rs.	Rs.	Rs.	Rs.
1877-78 ...	4,89,220	80,894	17,313	10,698	28,011	52,883
1878-79 ...	5,31,555	89,458	17,285	9,621	26,906	62,552
1879-80 ...	5,15,218	85,453	18,718	8,174	26,892	58,561
1880-81 ...	6,10,018	99,367	19,663	10,775	30,438	68,929

The receipt and collection figures for 1879-80 will not agree with those in the annual report for last year, as they were corrected after the issue of the report.

The charges have increased, partly owing to the increased payments to the Khattak Maliks varying with sales, and partly to extra allowances to the establishment for dearness of provisions.

MANDI MINES.

Sales.

17. The following statements show the sales and destination of salt at the Mandi mines and the revenue derived from Mandi salt by the British Government and the Raja of Mandi respectively and the charges incurred by the British Government in connection therewith during the past four years:—

Year.	For export to British territory.	For sale in native states.	Total
	Mds.	Mds.	Mds.
1877-78 ...	99,373	45,325	1,44,698
1878-79 ...	77,107	44,899	1,22,006
1879-80 ...	78,841	51,781	1,30,622
1880-81 ...	62,377	51,052	1,13,429

Year.	Total amount realized on sales of salt at Rs. 1-4 per maund.	Due to British Government (at ¾ of duty, of 10 ans. from 1880-81.)	Due to Rajah (at 0-13-4 from 1880-81.)
	Rs.	Rs.	Rs.
1877-78 ...	1,80,872	62,108	1,18,764
1878-79 ...	1,52,508	48,192	1,04,316
1879-80 ...	1,63,278	49,276	1,14,002
1880-81 ...	1,41,785	47,262	94,523

Year.	Establishment.	Contingencies.	Total.
	Rs.	Rs.	Rs.
1877-78 ...	6,108	465	6,573
1878-79 ...	6,227	646	6,873
1879-80 ...	6,442	388	6,830
1880-81 ...	6,646	612	7,258

This is the first year in which the new arrangement for the division of the duty has taken effect. Consequent on this arrangement there has been an absence of all friction between the employés of both Governments, but I am bound to say the decrease in the output is very much owing to the absence of interference on the

part of the British officer. Frequent landslips and inclement weather have had much to do with it, but under the present arrangement the miners work as they like, and I need hardly add in a very half hearted and unscientific manner. The Guma mine being the easiest of approach and nearest to the bulk of consumers, ought to be worked up to double the output it is, but the quarrying at Drang, (16 miles further in the hill with a very bad road and an inferior salt) is much easier, and as there is always a large stock in hand there, the Raj officials instead of making greater efforts at Guma insist on purchasers going on to Drang. Many will not do this and prefer to return to their homes in the Kangra valley where the Panjab Mines salt is to be had with less trouble though at a slightly enhanced rate; or what suits the Raj. officials better, purchase their salt from traders at other marts in Mandi; these traders being the subjects of the Raj, are favoured in the distribution of the salt at the Mines, and by forcing the Kangra people to deal with these traders, the Raj profits indirectly.

The slight increase in charges arises from the transfer of both officers and men, who had to be changed this year to other Divisions of the Department.

SULTANPUR AND NUH SALT WORKS.
Receipts and charges.

18. The following tables show the gross receipts and charges of the Sultanpur and Nuh salt works for the past two years :—

Year.	Duty on salt.	Hakimi cess.	Miscellaneous.	Total.
	Rs.	Rs.	Rs.	Rs.
1879-80 ...	* 18,26,169	67,657	8,439	19,02,265
1880-81 ...	14,76,671	49,728	2,180	15,28,579

Year.	Fixed.	Contingencies.	Total.
	Rs.	Rs.	Rs.
1879-80 ...	73,455	35,220	1,08,675
1880-81 ...	69,014	8,556	77,570

Stocks and sales, Sultanpur works.

19. The next table gives statistics of stocks, manufacture at and sales from the Sultanpur works for the past four years :—

Year.	Stock at commencement of year.	Manufactured during the year.	Sold during the year.	Stock in hand at close of the year.
	Mds.	Mds.	Mds.	Mds.
1877-78 ...	18,613	9,24,482	8,61,101	81,994
1878-79 ...	81,994	7,63,610	8,33,240	12,364
1879-80 ...	12,364	7,61,081	5,65,400	2,08,045
1880-81 ...	2,08,045	5,68,205	5,81,097	1,95,153

The sales from the Sultanpur works are slightly in excess of those in 1879-80, but yet much below what they were in the two previous years. The great falling-off which occurred in 1879-80

* Exclusive of duty Rs. 11,496 realized in Bhawalpur as shown in statement I.

owing to sickness and mortality created a vacuum in the markets of Rohilcund, which was quickly filled by salt from Sambhar, and the price at which the latter can be put down in Rohilcund has secured for it a position in the market which I suspect the higher priced salt of Sultanpur will never be able to eject it from.

The traders of Sultanpur were very loth to believe in this, until they found their only chance was to reduce the price of their salt, which they did from an average of 12 annas 7 pies in 1879-80 to an average of 8 annas 5 pies in 1880-81, but even this is insufficient, and they must still further reduce this average, if they wish to retain a hold on the Rohilcund markets. I have not the smallest doubt they can afford to do this, but to do it, the capitalists who finance Sultanpur must be content with a lower rate of interest than they have hitherto obtained. The salt is a good one; fairly pure and of a good colour, but it is not so pure as the better classes of Sambhar, and is in no way superior to the cheap Sambhar. It has the advantage of being about 170 miles nearer the Rohilcund markets than Sambhar, equal to 0-4-9 per maund, and considering the selling price at Sambhar is 3½ annas, more than sufficient to cover the most expensive manufacture, they have a large margin in the item of freight alone, in their favour.

The manufacture this year has fallen off and indeed was not equal to the sales, but the stock balance from the former year enabled the trade to be supplied and there is a considerable stock in hand to commence the year with.

Naturally the check the trade has received made the bankers less inclined to advance funds, and until both bankers and manufacturers realize the new state of affairs, there is no probability of any great activity.

20. The next table gives the statistics of stocks, manufacture and sales at Nuh for the past 4 years :— Stock and sales, Nuh works.

Year.	Stock at commencement of year.	Manufactured during the year.	Sold during the year.	Stock in hand at close of year.
	Mds.	Mds.	Mds.	Mds.
1877-78 ...	4,53,770	2,01,473	1,02,954	4,60,934
1878-79 ...	4,60,934	2,02,247	2,56,258	3,87,619
1879-80 ...	3,87,619	99,140	65,387	4,21,372
1880-81 ...	4,21,372	1,03,145	6,945	5,17,572

The slight increase in manufacture is nominal and arises from some crops of salt which ought to have been gathered in 1879-80, being retarded by rain and so not brought to account until 1880-81. The sales have been nominal also. The business of this source is practically suspended, and I fear for good and all. Nuh is 40 miles from the Muttra Station, the place from which the salt can reach Hattras, the mart from which it has always been distributed. The salt is very inferior, and has only found a market in late years for adulterating other salts. Its inferiority is so palpable, that no one in the neighbourhood ever uses it, and in the town of Nuh itself the only salts exposed for sale are Sambhar and Mine salt. As usual the manufacturers are deep in the books of the bankers; this contributes to increase the price of the salt, and I am informed that it is so weighted in this way, that it is impossible to put it down at Hattras at anything like the price Sambhar can be sold there. I had an interview with the leading bankers on the spot during

the past cold weather and I explained to them if they persisted in keeping up the price, that they could not possibly expect to sell the stocks in hand, and apparently they have taken my words to heart, for the sales in the first two months of the current year exceed the total sales of 1880-81.

I anticipate a great decrease in manufacture during the current year; the only chance the source has, is possibly from an improvement in the manufacture. I urged this strongly on the manufacturers, and offered rewards for the best qualities produced during the current year; Dr. Murray Thomson has also, with the sanction of Government, visited the source, with the object of seeing if he can suggest any improvement in the manufacture, but I have not yet been favoured with the result of his visit. But I much fear, from all I know of the circumstances, that the manufacture must eventually collapse.

Receipts.

21. Miscellaneous receipts show a large decrease chiefly owing to diminution in the receipts from the Hakimi Cess, consequent on diminished sales and partly owing to this head being credited in 1879-80 with the receipts from the sale of abandoned houses and guard-posts on the old Customs line.

Charges.

22. The charges at both sources show a considerable diminution owing to the abolition of the Assistant Commissioner and his office and also to a reduction in the preventive establishment attached to these sources, and chiefly to the large expenditure on construction of officers' houses in 1879-80. The fixed charges show a decrease of 4,441 Rupees and the contingent charges a decrease of 26,664. A large portion of the former, however, is nominal, as the division of the Internal Branch into an Upper and Lower Division has necessitated additional charges in that branch of the Department as will be seen farther on, and the officer in charge of the Upper Division has now the supervision of these sources.

SAMBHAR LAKE.
Gross realizations.

23. The following statement shows the gross realizations including duty at the Sambhar Lake:—

Year.	Duty on salt.	Sale price.	Miscellaneous.	Total.
	Rs.	Rs.	Rs.	Rs.
1879-80 ...	83,77,574	9,91,439	83,418	94,52,431
1880-81 ...	76,48,740	10,21,390	1,13,126	87,83,256

Charges.

And subjoined is a table showing the charges connected with these realizations, excluding treaty payments:—

Year.	Fixed.	Contingent.	Total.
	Rs.	Rs.	Rs.
1879-80 ...	1,11,723	1,01,547	2,13,270
1880-81 ...	1,15,186	1,55,428	2,70,614

The realizations on account of duty on Salt show a decrease of 7,28,834 Rs. whilst the increase in sale price is 29,951.

The decrease, in duty, which means also decreased sales, arose from three causes; (1) the heavy sales of a superior quality of salt in the last months of the year 1879-80 at the minimum rate, (2) the clearing out of all stocks in hand at Agra and elsewhere in consequence of the intention of Government to establish depots

having become known, (3) the speculation in cotton and grain in the autumn and winter months, which gave greater profits to the capitalists than could be got from salt.

The cause for the increase in the sale price is that much larger quantities of salt were purchased by the local traders on selection fees, and less salt sold at the minimum rate: the reverse of the case in the preceding year.

The great increase under "contingent" is owing to the charge for freight on all salt sold at the Agra depot. It has to be paid in the first instance by the Department, and recovered by additional charge on the salt when sold, the entry therefore is nominal and during the past [illegible] Apart from this the receipts under [illegible] much smaller than last year, which is the natural result of diminished "through-traffic" sales.

The total charges, Appendix I, show an increase of Rs. 73,564, omitting treaty payments.

They are thus accounted for:—

Under fixed establishment the increase is Rs. 3,463, almost entirely caused by the temporary establishment maintained for manufacture having been employed for eleven months against four months in the previous year, a charge entirely regulated by the number of months we are able to keep up manufacture.—Under "manufacture" an increase of Rs. 83,835, the natural consequence of such a long working season, to which must be added the cost of material for the new walled enclosures which were commenced in November.

"Contingencies" show a decrease of Rs. 14,570; this is owing to the cost of officers' bungalows having been debited in the previous year.

Lease payments.

24. The following table gives details of payments to the Jaipur and Jodhpur Durbars on account of the lease of the Sambhar Lake and as royalty on the sales in excess of 17¼ lakhs of maunds of salt under article XII of the Sambhar Lake treaties:—

	On account of lease.	On account of royalty.	Total.
	Rs. a. p.	Rs. a. p.	Rs. a. p.
ON ACCOUNT OF SAMBHAR.			
Jeypore Darbar ...	1,37,500 0 0	91,018 14 5	2,28,518 14 5
Jodhpore Darbar ...	...	91,018 14 5	91,018 14 5
ON ACCOUNT OF NAWA-GUDAH.			
Jodhpore Darbar ...	3,00,000 0 0	22,092 15 4	3,22,092 15 4
Total ...	4,37,500 0 0	2,04,130 12 2	6,41,630 12 2

It will be seen from this table, that the two States concerned are sharing in the success of the Sambhar Lake management.

Financial results.

25. The subjoined table gives the financial results of our operations at the Sambhar Lake from the commencement of our lease up to the close of 1880-81:—

Statement showing the Stock and Sale of Sambhar Salt for the years ending with 1880-81.

Year.	Quantity of salt manufactured.	Total charges excluding treaty payments.	Sales up to and including 1873-74.		Credit balance.	Sales in 1874-75.		Credit balance.	Sales in 1875-76.		Credit balance.	Sales in 1876-77.		Credit balance.	Sales in 1877-78.	
			Maunds of Salt.	Price realised.		Maunds of Salt.	Price realised.		Maunds of Salt.	Price realised.		Maunds of Salt.	Price realised.		Maunds of Salt.	Price realised.
	Mds.	Rs.	Mds.	Rs.	Rs.	Mds.	Rs.	Rs.	Mds.	Rs.	Rs.	Mds.	Rs.	Rs.	Mds.	Rs.
By balance of former years up to and including 1875.	1,12,82,262	6,63,471	48,41,153	30,83,260	24,19,789	10,65,471	7,01,162	31,20,951	14,38,710	8,30,354	39,51,305	13,91,316	6,29,771	45,81,076	14,89,623	6,88,100
1876-77 ...	23,80,008	1,97,074	...	...	...	...	...	...	1,52,954	99,217	—97,857	3,71,178	2,41,742	1,43,885	2,60,202	1,24,910
1877-78 ...	59,28,398	3,39,558	...	...	...	...	...	...	...	...	...	...	...	..	8,79,346	5,36,579
1878-79 ...	39,98,909	2,86,415	...	...	...	...	...	...	...	...	...	...	...	...	...	...
1879-80 ...	5,00,328	2,13,270	...	...	...	...	...	...	...	...	...	...	...	...	...	...
1880-81 ...	29,94,330	2,70,614	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Miscellaneous ...	...	...	...	269	...	...	219	...	...	1,028	...	...	2,248	...	...	23,404
Total, ...	2,70,84,235	19,70,402	48,41,153	30,83,529	24,19,789	10,65,471	7,01,381	31,20,951	15,91,664	9,30,599	38,53,448	17,62,494	8,73,761	47,24,961	26,29,171	13,72,993

Year.	Credit balance.	Sales in 1878-79.		Credit balance.	Sales in 1879-80.		Credit balance.	Sales in 1880-81.		Credit balance.	Total Sales.	Total receipts.	Total credit balance.	Treaty payments.	Net credit balance.	Free deliveries of salt.	Excesses or deficits in stock.		Estimated balance of Stock.
		Maunds of salt.	Price realised.		Maunds of salt.	Price realised.		Maunds of salt.	Price realised.								Excesses	Deficits.	
	Rs.	Mds.	Rs.	Mds.	Mds.	Rs.	Rs.	Mds.	Rs.	Rs.	Mds.	Rs.	Rs.	Rs.	Rs.	Mds.	Mds.	Mds.	Mds.
By balance of former years up to and including 1875	52,69,176	5,18,400	1,81,077	54,50,253	63,542	15,452	54,65,705	...	...	54,65,705	1,08,08,215	61,29,176	54,65,705	32,79,167	21,86,538	1,07,942	3,85,648	7,51,753	...
1876-77 ...	2,68,795	6,60,426	2,18,451	4,87,246	5,60,969	1,48,025	6,35,271	1,46,032	30,474	6,65,745	21,51,761	8,62,819	6,65,745	14,00,000	–7,34,255	17,761	8,566	2,05,065	13,987
1877-78 ...	1,97,021	9,63,123	3,41,589	5,38,610	16,25,295	4,83,460	10,22,070	13,17,866	3,79,327	14,01,397	47,85,630	17,40,955	14,01,397	7,15,232	6,86,165	41,864	10,530	5,21,177	590,257
1878-79 ...	....	5,29,004	3,82,982	96,567	10,25,201	3,28,115	4,24,682	7,14,247	1,75,158	5,99,840	22,68,452	8,86,255	5,99,840	12,92,390	–6,92,550	29,475	...	1,41,916	15,59,066
1879-80 ...	...	...	...	...	74,909	16,386	–1,96,884	93,322	20,753	–1,76,131	1,68,231	37,139	–1,76,131	9,16,510	–10,92,641	2,550	...	4,106	3,25,441
1880-81 ...	...	...	...	...	...	...	...	7,92,721	4,15,678	1,45,064	7,92,721	4,15,678	1,45,064	6,41,631	–4,96,567	26,610	4,240	...	21,79,239
Miscellaneous ...	...	...	75,760	...	...	83,418	...	...	1,13,126	...	...	2,99,471	2,99,471	...	2,99,471	...	...	...	...
Total ...	57,34,992	26,70,953	11,99,859	65,72,676	33,49,916	10,74,856	73,50,844	30,64,188	11,34,516	81,01,620	2,09,75,010	10,371,493	84,01,091	82,44,930	1,56,161	2,26,202	4,03,984	16,24,017	46,67,993

Excluding treaty payments, which are not a charge against manufacturing operations, nor administration, the net result is that the total receipts exceed the total charges by Rs. 84,01,091, with a stock on hand of 46,67,990 maunds. If however we were to charge the treaty payments incurred by our lease of the Lake against these assets, we should have a net credit balance, *without taking into account the value of our stock* of 1,56,161 Rs. This is the first year we have been able to show a net credit balance, and this is the result of eleven years management, and coupled with the fact (see the following statement) that the average price of salt has been reduced by one half during this period must I believe be considered satisfactory.

Salt rates.

26. The following statement shows the rates at which salt has been sold at the Lake from the beginning of our lease up to the end of the financial year:—

Statement showing the rates at which salt has been sold at the Sambhar Lake.

Year.	2½ annas.	3½ annas.	4 annas.	4½ annas.	5 annas.	5½ annas.	6 annas.	6½ annas.	7 annas.	7½ annas.	8 annas.	8½ annas.	9 annas.	9½ annas.	10 annas.	10½ annas.	11 annas	11½ annas.	12 annas.	12½ annas.	13 annas.	13½ annas.
1870-71 (including 2 months of 1869-70.)	...	...	...	...	...	...	...	...	...	...	...	...	...	...	12,45,892	...	...	...	...	...	...	...
1871-72	...	...	...	...	...	...	3,011	1,272	32,081	...	3,57,869	...	1,53,002	...	4,48,057	...	47,506	...	77,401	...	1,175	...
1872-73	...	...	...	...	4,682	...	...	...	1,886	...	76,199	...	1,77,214	28,878	4,34,667	10,744	2,06,559	1,000	1,38,492	...	1,14,022	446
1873-74	...	...	...	1,283	...	...	80	...	...	...	5,263	...	99,183	6,860	6,03,541	39,794	1,37,150	6,929	1,72,133	7,854	50,796	...
1874-75	...	...	...	699	...	946	...	...	...	...	4,316	36,323	90,779	20,835	3,98,668	1,07,755	2,01,937	47,792	60,316	39,374	33,803	10,883
1875-76	...	...	...	...	...	...	...	...	28,819	1,55,086	1,78,653	2,07,265	4,32,714	80,112	1,26,590	72,400	1,12,420	95,106	45,750	35,420	6,762	3,091
1876-77	...	...	...	...	...	...	53,511	1,20,523	5,66,042	4,48,600	2,46,872	29,667	23,625	30,205	41,780	63,206	48,595	16,577	11,150	16,541	10,041	11,867
1877-78	...	...	...	...	...	89,628	1,32,380	23,594	2,52,878	10,21,575	2,80,482	1,86,627	1,51,171	44,726	1,25,266	59,143	75,947	41,226	56,180	21,744	18,615	10,310
1878-79	...	5,67,552	1,53,505	...	20,257	8,93,239	40,636	39,565	91,663	1,66,951	1,11,045	27,449	63,800	32,832	16,132	36,783	43,857	41,554	54,312	48,780	43,552	54,462
1879-80	...	24,74,616	1,20,808	2,801	69,118	1,26,642	15,836	439	38,116	13,476	1,14,479	6	10,136	1,194	1,73,896	1,07,631	9,295	314	5,334	3,163	...	1,463
1880-81	43,247	12,68,180	90,281	1,71,540	2,22,493	3,22,055	1,40,969	1,38,309	59,425	80,982	92,061	1,08,362	78,922	74,709	60,785	41,280	34,164	12,143	8,511	7,633	3,532	1,459

Year.	14 annas.	14½ annas.	15 annas.	15½ annas.	16 annas.	16½ annas.	17 annas.	17½ annas.	18 annas.	18½ annas.	19 annas.	19½ annas.	20 annas.	20½ annas.	21 annas.	21½ annas.	22 annas.	22½ annas.	23 annas.	23½ annas.	24 annas.	Total sales.	Average per maund. Rs.	a.	p.
1870-71 (including 2 months of 1869-70).	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	12,45,892	0	10	0
1871-72	7,318	...	290	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	11,28,982	0	9	4·08
1872-73	87,204	...	14,662	...	16,181	190	383	...	...	...	...	...	...	...	...	...	...	...	...	...	...	13,13,409	0	10	8·99
1873-74	7,099	...	...	...	14,905	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	11,52,870	0	10	7·08
1874-75	3,650	2,600	4,795	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	10,65,471	0	10	6·35
1875-76	2,465	992	1,180	600	159	...	2,655	2,509	916	...	...	...	...	...	...	...	...	...	...	...	...	15,91,664	0	9	4·25
1876-77	4,280	6,602	12,143	370	297	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	17,62,494	0	7	10·94
1877-78	14,293	3,646	14,091	3,540	1,842	...	...	...	267	...	...	...	...	...	...	...	...	...	...	...	...	26,28,171	0	8	2·55
1878-79	21,333	16,329	14,374	6,956	1,655	6,209	8,388	4,328	8,874	4,124	7,927	5,846	2,555	2,723	284	6,369	1,920	1,863	590	380	...	26,70,953	0	6	8·80
1879-80	657	1,052	1,029	686	1,100	156	2,141	2,910	2,828	5,859	5,297	4,157	3,976	8,886	6,468	7,810	3,558	2,215	181	...	687	33,49,916	0	4	8·82
1880-81	649	1,476	1,021	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	30,64,188	0	5	4

It will be seen from this tabl that there has been a great diminution in the purchase of 3½ anna salt, and that the traders have preferred to pay the selection fees, which increase the price. This procedure during the year under review caused a considerable quantity of the salt to fetch prices varying from 4½ annas to 6½ annas and that as much as two lakhs of maunds were sold at 8 annas and 8½ annas.

The average price realized is still about half what it was up to 1874-75, and that it is as high as it is, is solely due to the large quantity of white or pan salt we have been able to manufacture during the past season.

The following comparative statement exemplifies this:—

Different kinds of manufacture.	1879-80.	1880-81.
	Mds.	Mds.
Pans	2,169	12,37,644
Lake bed	4,98,159	17,49,827
Tanks	.....	6,859
Total ...	5,00,328	29,94,330

27. The sales of salt for consumption in the native states have risen from 5,76,376 maunds to 6,56,541 maunds. It is not, however, anything like what it will eventually be. Bhurtpore has been living upon salt which was in store in the state when the Customs line was abolished, and to enable the Durbar to dispose of these stocks, the import of Sambhar salt was prohibited, and it was only at the close of the year under review that this prohibition was removed. We now know there are considerable stocks both in the Jeypore and Nabha States which must be consumed before we feel the full effect of our new policy.

Consumption of duty paid salt in native states.

28. The past year has been on the whole a good one for manufacture, but not so good as the state of the Lake led us to expect. The first fall of rain was on the 9th May and this brought the manufacture prematurely to a close, and rain fell during every month of the year afterwards except January and February.

Manufacture.

This interfered very much both with the quality of the salt and the extraction of it, and though extraction only ceased entirely during one month, we have not been able to secure above two-thirds of what we might have anticipated. Moreover the construction of the new permanent works has given easier and more profitable work to the labouring population, and we have not been able to get labour for manufacture always when we wanted it. We managed, however, to secure 29,94,330 maunds which is a larger outturn than any year except 1877-78 and 1878-79. The rain fell during the year on 43 days, the fall being 17·86 inches against 50 in the preceding year with a fall of 25·6, but was more than we required; in our most successful year 1877-78 it fell on only 30 days with a total fall of only 10·13 inches. During the months of July and August the fall was very heavy and has again resulted in the stores showing a very large deficit of 2,70,277 maunds though as these deficits have appeared in the stores of 1876-77 and 1877-78 the rain in former years, has also had something to do with it.

Stocks low.

29. Our stock balance is falling very low; we have now only about 15 months' supply in hand and for this reason I have determined to resort to a plan which was adopted by the native Government many years ago and to erect quasi-permanent works which will ensure a regular supply of from 25 to 30 lakhs of maunds per annum, regardless of the condition of the lake. This, with what we can extract from the lake-bed, will give us an average from 40 to 50 lakhs of maunds per annum, which will be quite ample to meet any demand there is likely to be made on us.

Cost of manufacture.

30. The expenditure on manufacture contrasts very favourably with last year; this is in a great measure owing to the large sales of new white salt on the lake edge, the cost of storage on which was saved.

1876-77	...	4·06	pies per maund.
1877-78	...	4·20	,, ,,
1878-79	...	3·69	,, ,,
1879-80	...	6·62	,, ,,
1880-81	...	4·64	,, ,,

The following is an abstract of the labour employed—

		1879-80	1880-81.
Labourers	...	71,594	1,56,926.
Carts	...	11,664	20,574.
Cattle	...	3,488	40,363.

Pan system of manufacture.

31. Great efforts have been made during the year to increase the manufacture on the pan system, and although the number has fallen from 2,508 last year to 1,994 during the year under review, owing to the favourable season we have been able to manufacture considerably more salt by this method. It has, however, become necessary to raise the contract price paid to the pan manufacturers from 1 anna 3 pies per 5 maunds to 1 anna 6 pies, and during the coming season it will have to be raised still higher; for the cost of labour is increasing, the people are better off than they used to be, they have a greater choice of employment and prefer agriculture to the laborious and disagreeable task of making salt. This year we have introduced a new system which I trust will also contribute to making our supply more regular. We have found that by digging shallow tanks in the Lake bed, brine percolates into them and the pan owners in this way can obtain a supply of brine long after the lake brine has receded miles from the shore, the only place where pans can be formed.

Lake salt is year by year going out of favour and the demand would be, if we could supply it, for white salt only. I hope to be able to do this in time, but at present we are greatly dependant on the natural formation in the lake bed.

Railway sidings.

Sidings have been put down to nearly all the stores now, and they are all connected with the railway; we are thus able to sell our salt according to age, and practically have cleared off all the salt of earlier manufacture than 1877-78.

Tree planting.

32. The following statement shows the number of trees in the plantations during 1879-80 and 1880-81 :—

	No of trees	Charges.
1879-80	19.678	Rs. 1,118
1880-81	26.932	Rs. 770

Every care has been taken of the two large plantations at Nawa and Japog. The seedlings are now beginning to show in large quantities and in a few years, our plantations will supply all the wood we require.

During the past year 3818 trees were coppiced and we obtained from them 13,169 stakes ; we have also 535 well established young carob trees. Altogether the plantations promise to be a very successful undertaking.

33. The great speculation in "through-traffic" salt in 1879-80 andthe fear of our depots being established before the traders at Agra and elsewhere had disposed of their stocks has resulted in a very large decrease in our business under this system ; but I am glad to be able to report that this check has only been of a temporary nature, for since the close of the year, this trade has been very brisk again. Decrease in sales under through traffic system.

The following comparative table gives the sales, month by month, for the past two years and shows a merely nominal uncleared balance:— Through traffic sales.

	April.	May.	June.	July.	August.	September.	October.	November.	December.	January.	February.	March.	Total.
1879-80.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.
						Uncle	red bala	nce from	1878-79				70,197
Quantity of salt for which receipts were issued.	27,003	70,681	1,76,734	1 07,722	69,171	1,99,469	2,56,701	3,56,794	4,50,370	3,05,174	69,522	33,220	21,22,565
Quantity of salt for which Rawanas were issued.	30,626	54,263	1,02,945	1,23,298	62,804	1,86,424	2,07,893	3,16,773	5,48,367	2,83,072	93,313	54,907	21,24685
Quantity of salt cleared, ..	82,329	46,768	1,14,285	1,50,959	55,830	53,782	1,90,758	2,24,222	3,00,945	4,08,870	4,45,759	1,05,500	21,80,007
1880-81.	Balance uncleared at close of year											Mds.	14,875
Quantity of salt for which receipts were issued.	37,742	57,021	88,157	1,46,119	12,120	26,925	1,54,167	56,217	87,901	40,573	1,11,210	1,08,664	8,71,856
Quantity of salt for which Rawanas were issued.	34,525	58,576	78,822	1,59,880	13,352	23,955	1,05,874	98,335	29,031	48,893	1,06,512	1,00,877	8,58,632
Quantity of salt cleared, ..	35,253	56,085	61,281	1,45,797	60,914	14,420	33,490	1,23,013	81,377	51,423	86,111	1,18,173	8,66,352
	Balance uncleared at close of year											Mds.	7,155

34. The following statement gives the Dr and Cr account of the 6 pies per maund collected over and above the 3 annas 6 pies per maund, our sale price:— Miscellaneous receipt on 6 pie per maund account.

Cr.		Dr.	
To Receipts on 8,58,632 Mds. at 6 pie per maund.	Rs. 26,832	By sums paid to contractors for cutting loading &c. ...	Rs. 12,920
To Receipts on 98,068 Mds. sent to Nasirabad Depot ...	3,065	By price of twine for sewing bags,	1,109
		By sealing wax, tape,	163
		By godown rent,	720
		,, contingencies at the Agra salt depot,	1,968
		By other charges,	290
		By balance ...	12,727
Total ...	29,897	Total ...	29,897

35. Cost of clearance of the salt was 3·39 pies in 1879-80, and 3·43 pies per maund in 1880-81. On the bagging account we have realized a net profit of Rs. 1,119—8—8. Clearance and bagging account.

36. The depots established in connection with Sambhar are Nasirabad and Agra. Depots.

Nasirabad depot.

The Nasirabad depot has been working now for 16 months. In the three months of 1879-80, we sold through this agency 10,226 maunds, and during the year under review we have sold 98,068 maunds. The depot is now thoroughly well established and both banjaras of Malwa and the local traders deal regularly with it. On the opening of the line to Neemuch I propose to remove it there, and give up Nasirabad and all the small stations to the new agent we are employing for the sale of salt.

Destribution of Nasirabad depot sales.

The following figures show how the salt sold at the Nasirabad depot was distributed in 1879-80 and 1880-81:—

			1879-80			1880-81.
To	Nasirabad ...	Mds.	2,644	...	Mds.	16,012
,,	Ajmir ...	,,	2,568	...	,,	18,159
,,	Deoli ...	,,	500	...	,,	942
,,	Oodeypur ...	,,	1,954	...	,,	37,481
,,	Neemuch ...	,,	242	...	,,	1,694
,,	Jeypur ...	,,	254	...	,,	800
,,	Kotah ...	,,	691	...	,,	2,249
,,	Bundi ...	,,	983	...	,,	5,445
,,	Kishengurh	,,	115	...	,,	422
,,	Jhalra Patan	,,	275	...	,,	37
,,	Indore ...	,,	...	...	,,	1,615
,,	Saugor ...	,,	...	...	,,	2,280
,,	Malwa ...	,,	...	...	,,	9,491
,,	Bhopal ...	,,	...	...	,,	1,405
,,	Gwalior ...	,,	...	...	,,	36
	Total	,,	10,226		,,	98,068

Nasirabad depot charges.

The total charges of this depot during the year amount to Rs. 3,315. From the 1st. of March the depot was made over to the new agent, and there will now be no other charge than the one per cent on the sales, commission, and the freight of return bags from the agency.

Agra depot.

The depot at Agra was opened for trade from the 15th December. At first all the "through traffic" receipts received at Sambhar for markets to the east of Agra were transferred to this depot and salt was issued from there on them, but the arrangement very soon began to be understood and eventually all receipts were sent by the local treasuries and traders to Agra.

Agra depot sales.

The following figures show the amount of salt consigned from Sambhar and the amount sold at Agra:—

Salt despatched from Sambhar	Mds.	Sales	
Sambhar Sub Division	62,000	December 1880,	2,241
Nawa-Gudah ditto	1,42,034	January 1881,	31,034
		February ,,	59,516
		March ,,	76,326
		Loss by wastage	752
		Balance in Store	34,165
Total ...	2.04,034	Total ...	2,04,034

Up to the present owing to some doubt as to the permanence of the existing railway station site, we have not been able to have a storehouse built, and consequently the salt is exposed both to the weather and pilfering; there has been only one case of the latter; but exposure to the wet and dust is injurious, and I hope before the end of this year to secure a proper storehouse. For this monsoon, arrangements have been made for covering in the salt in stock with iron sheeting.

DIDWANA SALT SOURCE.

Agra depot charges.

The expenditure on establishment and contingencies has been 2,852 Rs.

The sales amounted to Mds. 1,69,116, which at 6 pie per maund, the charge made over and above the cost price, 3½ annas, on all through-traffic salt, gave an income of 5,285 Rs.; more than sufficient to cover both the expenditure at Agra and the cost of cutting, loading and filling at Sambhar.

Agra depot sales since close of year.

Since the close of the year we have sold over three lakhs of maunds through this depot.

Distribution of Agra depot sales.

The distribution of the salt sold at the Agra depot is shown further on in this report.

DIDWANA SALT SOURCE.

Gross receipts.

37. The gross realizations of the Didwana Salt source for the past two years are shown in the following table:—

Year.	Duty on salt.	Sale price.	Miscellaneous.	Total.
	Rs.	Rs.	Rs.	Rs.
1879-80	6,19,712	75,701	102	6,95,515
1880-81	7,53,785	70,559	135	8,24,479

The increase under the head "duty" is accounted for by the increased sales of duty-paid salt amounting to 62,668 maunds, whilst the decrease in price is accounted for by more duty-free salt having been sold to the Durbar in the previous year than in this, the figures being 30,000 as against 1,12,500 in 1879-80, the demand for the duty-free salt being somewhat irregular, though always made within the period allowed by treaty.

Charges.

38. The following table shows the charges for the past two years:—

Year.	Fixed.	Contingent.	Total.
	Rs.	Rs.	Rs.
1879-80	21,531	35,562	57,093
1880-81	20,410	8,212	28,622

The decrease in the contingent charges arises (1) from less salt having been manufactured during the past year giving a saving of Rs. 3,357, (2) from the expenditure on government buildings in 1879-80; this gives a saving of 4,995 Rs., and (3) the purchase of salt in Sujangurh in 1879-80 amounting to 18,055 Rs. accounts for the balance.

The two lakhs of rupees lease money due under Art. VI of the Salt agreement with Jodhpur have been paid within the year.

Manufacture.

39. During the year under review we manufactured only 3,84,716 maunds, being a decrease on the former year of 1,78,983 maunds. This decrease is owing to the frequent storms during the year and also to the greater care taken to manufacture only superior salt. The Didwana source salt has to be carried forty miles by road

before it meets Sambhar Lake salt on an equality; it is therefore essential that every effort should be used to improve its quality, and with this object I have increased the rates paid per 100 maunds according to quality to Rs. 1-0-8, 1-4-10 and 1-9-0.

I have also offered four prizes of Rs. 25, Rs. 15, Rs. 10, and Rs. 5, for the best manufacture of the season. All this has had a marked effect on the quality, and though we sell it all equally at 3½ annas per maund, it is quite equal to what the Sambhar traders pay 5 annas to 6 annas per maund for at the Lake.

Sales.

40. The quantity of salt which paid duty during the year including maunds 18,084 of salt found stored in Bikanir and which paid half duty under agreement, amounted to maunds 3,10,556. In the preceding year the quantity of salt which paid duty to the British Government amounted to maunds 2,47,888. There has thus been an increase of salt paying duty in 1880-81 of maunds 62,668. The sales, *i. e.* salt for which price was charged during the year, were maunds 3,22,472, showing a decrease of 13,423 maunds. Of this 2,92,472 maunds were distributed as follows:—

	1880-81.
	Mds.
By Railway via Nawa, ...	1,01,067
,, Road to Bhiwani, ...	1,89,359
,, Marwar, ...	20
,, Local Marts, Shekawati	2,006
Total, ...	2,92,472
ADD:	
Salt found stored in Bikanir on which half duty was collected, the salt being consumed in Bikanir, ...	18,084
Total of both, ...	3,10,556

Carriage has been more plentiful this year and the rates have fallen. They have been,

To Bhiwani by Camels 6½ to 8 annas per maund.
,, Nawa by do. 2¾ ,, 4 ,, ,, ,,
,, do. by Bullocks 2½ ,, 3 ,, ,, ,,

Duty free deliveries.

41. During the year the Marwar Durbar received from this source, free of duty, 30,000 maunds which was primarily distributed as follows:—

	1880-81
To Didwana	25,280
,, Nagore	220
,, Mertha	1,072
,, Kuchawan	20
,, Mendha	826
,, Other Villages	2,582
Total ...	30,000

The system of making over to the Durbar in bulk the amount of salt guaranteed them by the Salt agreement was not satisfactory, as it led to speculation amongst the richer traders and did not give, as

DIDWANA SALT SOURCE.

was intended, cheap salt to the people. It also was an inducement to smuggling into British territory *via* Shekawati. Consequently, on my representation, the Durbar consented to the British officers selling the salt for them paying over to the local authorities the amount received (which included the Marwar duty now raised to two Rupees per maund) from month to month. This procedure has enabled us to ensure the people of the State getting the salt at as low a price as possible, as no one would buy salt to store and raise the market price, knowing that any one who chose could go to the source and buy from the British Officials. It has not, however, had the effect of completely putting a stop to smuggling and I apprehend other means will have to be resorted to with this object.

Stock balance.

42. The balance in stock at the close of the year was 6,01,754 maunds.

PACHBADRA SALT SOURCE.

Gross receipts.

43. The following gives particulars of the receipts of the Pachbadra Salt source for the past two years:—

Year.	Duty on Salt.	Sale price.	Miscellaneous	Total.
	Rs.	Rs.	Rs.	Rs.
1879-80	8,63,825	1,01,631	218	9 65,674
1880-81	10,05,537	1,05,005	7,120	11,17,662

The increase in our realizations is due to increased sales arising partly from the diminution of old stocks in native states and partly from the banjara traders having acquired more confidence in dealing with us. Full duty was levied on 3,95,715 maunds against 3,38,530 in the previous year, and half duty on 13,000 maunds delivered to the Sirohi State. Of the total quantity sold 38,887 maunds realized 5 annas per maund; 1,65,653 maunds sold for 4 annas; 24,912 for 3½ annas; 2,37,311 for 3 annas; and 11,952 maunds at 2 annas. The average price obtained was 3·51 annas per maund.

Charges.

44. The following statement shows the charges excluding treaty payments for the past two years:—

Year.	Fixed.	Contingent.	Total.
	Rs.	Rs.	Rs.
1879-80	38,298	4,57,536	4,95,834
1880-81	37,044	62,974	1 00,018

Fixed charges show a decrease owing to officers on lower salaries having been employed during the year at this source; contingent charges, after deducting the sum of 4,27,047 paid on account of the pit owner's debts in 1879-80, show an increase of 32,485; of this 29,500 is freight paid on salt sent to the Erinpura Depot and subsequently recovered from the purchasers at this place. The balance is accounted for by larger purchases of salt, *vide* stock statement.

Kharwals debts.

45. The following statement shows the present state of the debt owing to Government by the pit owners:—

Amount originally paid by Government.	Paid to pit owners for repairing pits &c.		Recovered from pit owners.		Balance at close of 1880-81.
	1879-80.	1880-81.	1879-80.	1880-81.	
4,27,047	11 246	23,421	41,889	69,968	3,49,857

The recoveries are made from the price of the salt as it is extracted and taken over from the pit owners, they being credited with its entire price at 2 annas per maund; the cost of extraction is paid to them at the rate of 13 Rs. per 400 maunds, and this amount is debited to them as are also all sums advanced to them from time to time for preparing the pits for the next crop. The sales not having been as large as was anticipated, the recoveries have fallen short of what was expected and the probable length of time which it will take to clear off these debts has to a certain degree disheartened the pit owners, in consequence of which I have found it advisable to propose another method of liquidating these debts, and this is now under the consideration of Government.

Stock stored and delivered.

46. The following table shows the quantity of salt in stock, stored and delivered for the past two years:—

Year.	Balance of stock at the beginning of the year.	Quantity stored during the year adding and deducting excesses and deficits.	Quantity delivered during the year.			Balance of stock at the close of the year including stock transferred to Erinpura Depot.
			Quantity sold (including Erinpura Depot.)	Free delivered.	Total.	
	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.
1879-80 ...	1,63,886	4,59,552	4,58,030	11,000	4,69,030	1,54,408
1880-81 ...	1,54,408	7,19,470	4,78,715	11,000	4 89,715	3,84,163

During the year we have increased our stock of salt extracted and taken over from the pit owners to 3,84,163 maunds which I anticipate will not be found too large, as the opening of the railway from Ahmedabad to Ajmir is developing a large trade in this salt for the Central Provinces.

During the year we delivered to the Jodhpur Durbar under Article XIII of the Salt agreement 10,000 maunds of salt and to the Udeypur Durbar under Article VI of the agreemennt 1,000 maunds. To the Sirohi State we sold for 3½ annas a maund *plus* half duty, 13,000 maunds, and to the Jodhpur Durbar we sold 70,000 maunds at 3½ annas, the sale price only, for consumption in Marwar. The same arrangement as to the sale of this class of salt through our officers as described in para 41 is also in force at Pachbadra.

Sales.

47. The following abstract shows quarter by quarter how the entire sales from the source were distributed over the past two years:—

	1879-80		1880-81
First quarter.	42,744	... ...	28,032
Second „	49,057	... ...	2,06,500
Third „	2,11,215	... ...	1,19,577
Fourth „	1,55,014	... ...	1,24,606
Total ...	4,58,030	Total ...	4,78,715

The following is an abstract of the carriage employed during the past two years in conveying the salt purchased at the source to its destination.

	1879-80		1880-81
Horned Cattle	1,53,448	... ...	1,43,127
Camels	702	... ...	1,165
Carts	21	... ...	28
Asses	1,211	... ...	5,041
Head loads	185	... ...	74

Of the quantity carried 11,952 maunds eventually reached its destination by rail from Erinpura.

Future prospects.

48. The future prospects of this source are brightening since the opening of the Ahmedabad and Ajmir line and the establishment of our depot at Erinpura; traders from the Saugor and Nerbudda territories have flocked to the depot, and all the salt in store there has been sold, and since that we have received tenders for over 50,000 maunds. I now propose to remove the depot from Erinpura to Pali, the terminus of the Jodhpur tramway, 16 miles from Bithura station, which is 49 miles nearer Ajmir than Erinpura. This will make a saving of nearly 1½ annas on freight, and I hope to get the salt carried from Pachbudra to Pali for at least 2 annas less than to Erinpura, as the route is more favourable for the pasturage and watering of cattle; practically I anticipate reducing freight charges by 3½ annas. The first consignment of salt for the Erinpura depot left Pachbadra on the 10th of December 1880 and on the 12th of January 1881 the depot was opened for the sale of salt. At first owing to the novelty of the undertaking great difficulty was experienced in getting bunjarahs and other carriers to contract to carry salt for us to the depot, but this has in a great measure worn off, and up to the close of the year 58,422 maunds of salt employing 18,182 cattle have been delivered or was on the road.

Sales Erinpura depot.

49. Up to the close of the year the sales at the depot amounted to maunds 11,952, all of which was distributed to stations westwards from Erinpura towards Guzerat as follows :—

Roh 125 maunds; Palanpoor 951 maunds; Sidhpur 3,154 maunds; Unjha 1,931 maunds; Mehsana 988 maunds; and Ahmedabad 4,803 maunds. Since the close of the year 68,515 maunds have been sold chiefly for markets in the Central Provinces, and we have tenders in hand for over 50,000 maunds more.

Charges.

The charges, fixed and contingent, incurred at Erinpura during 1880-81 amount to Rs. 804.

PHALODI SALT SOURCE.
Gross receipts.

50. The following statement exhibits the gross realizations of the Phalodi salt source for the past two years:—

Year.	Duty on salt.	Sale price.	Miscellaneous.	Total.
	Rs.	Rs.	Rs.	Rs.
1879-80	4,570	1 919	64	6,553
1880-81	3,702	914	...	4,616

The decrease is owing chiefly to the large quantity of duty-free salt which was sold to the Durbar in 1879-80 and which is stored at and sold from the State godowns at Phalodi; there has been little or no demand for this salt. It has also been ascertained that a considerable quantity of salt was being made and sold at Pokharan in the Marwar State. This has now been put a stop to, but I fear there is still a large quantity of duty-free salt in this part of Marwar to be sold before we can expect to increase our sales. There appears absolutely no market for this salt out of Marwar, except a little in Bikanir.

Charges.

51. The charges for the past two years are shown in the following table:—

Year.	Fixed.	Contingent.	Total.
1879-80	10,684	8,416	19.100
1880-81	11,565	6.783	18.348

The slight increase to the fixed charges is due to an officer of a higher grade having been transferred to this source.

Out of 8,763 maunds of salt sold only 1,480 maunds paid British duty, the balance being sold on account of the Marwar Durbar and consequently only paid the sale price, 3½ annas.

The balance of stock amounts to 51,014 maunds.

LUNI SALT SOURCE.
Gross receipts.

52. The following table gives the gross realizations of the Luni Salt tract during the past two years:—

Year.	Duty on Salt.	Sale price.	Miscellaneous	Total.
	Rs.	Rs.	Rs.	Rs.
1879-80	797	40	...	837
1880-81	6,145	307	...	6,452

The increase in realizations is solely due to the demand which the cessation of the usual supply from Kharaghora created in Northern Guzerat. Under any circumstances it was not likely to have been permanent, but as the Bombay Salt Department expressed fears that the sales at the Luni might be used as a cloak for illicit dealing in salt from the Runn, it was considered advisable to close these sales, and they are now limited to the *bona fide* demand in Marwar itself, which State is bound by treaty to prohibit its export. I do not anticipate these will ever be of any importance, as all the villages in the delta of the Luni receive free salt from us, and people living in the adjacent parts of Marwar prefer the salt from Pachbadra.

Year.	Fixed.	Contingent.	Total.
	Rs.	Rs.	Rs.
1879-80	4,502	2,406	6,908
1880-81	15,504	12,269	27,773

As the present establishment were only posted to the tract in the last quarter of 1879-80, the fixed charges of the past year bear no comparison. The contingent charges, however, include 10,053 on account of buildings for officers &c.

RAJPUTANA SALT SOURCES
Financial summary of leases of Didwana Pachbadra, Phalodi and Luni.

53. The above are all the salt sources at present worked by the British Government. And the following is a summary of the financial position as it stands between the British Government and the Marwar Durbar with reference to Article XI of the agreement.

				Rs.
Receipts by sale of	3,22,472	Mds of salt at	Didwana	70,559
,, ,,	4,78,715	,,	at Pachbadra	105,005
,, ,,	4,179	,,	at Phalodi	914
,, ,,	2,458	,,	at the Luni	307
			Total ...	1,76,785

Charges-

	Rs.
To fixed and contingent charges, excluding treaty payments, at Didwana ...	28,622
Ditto Ditto Pachbadra ...	1,00,018
Ditto Ditto Phalodi ...	18,348
Ditto Ditto Luni ...	27,773
To liabilities under Art VI of the Treaty ...	3,76,000
Ditto ... X	1,25,000
Total ...	6,75,761
Net debit balance	4,98,976

Financial abstract of the working of all the salt agreements.

54. The following is the financial result of the working of all the salt agreements with the States in Rajputana and Central India.

On the credit side of the statement are entered the price and duty realized on all the salt sold at the Sambhar Lake for consumption in Native States, the realizations at Didwana excluding the duty on salt going to Bhewani and Nawa for consumption in British territory, the realizations at the Pachbadra source excluding the duty on salt booked for Saugor and Hoshungabad in British territory and the realizations at the Phalodi Salt source and Luni tract, the duty realized on salt in Bhurtpur and the average cost of the abolished Inland Customs line for the last three years of its existence. On the other side are charged the payments made to the Native States under the salt agreements, a share of the liabilities under the Sambhar Lake treaties calculated on the quantity of salt sold for consumption in Native States, and the cost of the establishment and contingent charges at Didwana, Pachbadra, Phalodi and the Luni tract. I add a portion of the cost and ordinary contingencies of the Sambhar Lake Division, calculated on the quantity of salt sold for Native states compared with that sold from British territory.

Credit:—

	Rs.
Price of 6,56,541 maunds of Sambhar salt at an average of 5·52 annas per maund. ...	2,26,507
Duty on ditto at 2-8 per maund. ...	16,41,352
Price of 3,22,472 maunds of Didwana salt at 3½ annas per maund. ...	70,541
Duty on 2,026 mds of ditto at 2-8 per md. ...	5,065
Half duty on 18,084 mds. of do. realized in Bikanir at 1-4 per maund. ...	22,605
Price of 4,78,715 mds. of Pachbadra salt at 3½ annas per maund ...	1,04,719
Duty on 2,61,418 mds. of do. at 2-8 per md.	6,53,545
Duty on 13,000 mds. at 1-4 per md. ...	16,250
Price of 4,179 mds. of Phalodi salt at 3½ annas per maund. ...	914
Duty on 1,480 mds. of do at 2-8 per md. ...	3,700
Price of 2,458 mds. of Luni salt at 3½ annas per maund. ...	538
Duty on ditto ditto at 2-8 per maund ...	6,145
Duty realized on 3,670 mds. of salt at Bhartpur. ...	9,175
Average cost for the three years ending the 31st March 1879 of the abolished Inland Customs Line. ...	8,30,506
Total ...	35,91,562

Debits:—

				Rs.
Payments due to Native States under salt agreements in 1880-81 *vide* para 3 of this report.			...	20,06,407
Share of Sambhar Lake Treaty payments for 1880-81 calculated on the quantity of salt sold for consumption into Native States.			...	1,93,721
Share of the Sambhar Lake Division Fixed and Contingent charges.			...	62,561
Fixed and Contingent charges of Didwana salt source.			...	28,622
Ditto	ditto	Pachbadra	...	1,00,018
Ditto	ditto	Phalodi salt source	...	18,348
Ditto	ditto	Luni „ „	...	27,773
		Total	...	24,37,450
		Credit balance	...	11,54,112

The credit balance remains about the same as it was last year; the full results of the agreements with the States have not yet been arrived at, and I anticipate a much larger balance next year.

Conditions of agreements observed by States.

55. I have great pleasure in reporting the thoroughly loyal manner in which all the States with which we have agreements, have continued to observe the conditions. No cases of levy of transit or other dues either by the states or their feudatories have come to my knowledge, and though in most states I find that a certain portion of the people make use of the natural salt which they find effloresing in the vicinity of their houses, only in the Ulwar state have I found actual manufacture for sale going on. This has been reported to the Durbar, and I have no doubt will be effectually put a stop to. Our relations with the Durbars and their officials continue to be most satisfactory and the different Political Agents have afforded us the same willing assistance in all matters referred to them as heretofore.

INTERNAL BRANCH, Receipts.

56. The gross realizations of the Internal Branch of the Inland Customs Department for the past four years are as follows:—

Year.	Duty on salt.	License Fees.	Miscellaneous.	Total.
	Rs.	Rs.	Rs.	Rs.
1877-78	99,586	27,399	545	1,27,530
1878-79	90,751	23,658	647	1,15,056
1879-80	91 554	(a) 32,337	6,047	1.29,938
1880-81	1,46,344	1,16,225	1,382	2,63,951

The realizations for last year shown in the above table include the following on account of Behar: *viz.*, Duty on salt Rupees 51,323; License fees Rupees 84,257; and Miscellaneous receipts Rupees 10; Total Rupees 1,35,590. Under the orders of the Government of India, No. 1,244 dated 19th March 1881, the fees in Behar for crude saltpetre, sulphate of soda, and carbonate of soda licenses were reduced from 2 rupees to 4 annas with retrospective effect from the introduction of this Department into Behar, so that of the year's revenue derived from license fees, Rupees 55,096 will be refunded

(a) Difference of Rupees 122, compared with printed figures in last year's Annual Report due to corrections in Aligarh Circle and Jallandhar District, after issue of last year's report.

during 1881-82. The realizations properly creditable to Behar are therefore only Rupees 80,494, the realizations for the whole of the Internal Branch similarly calculated being Rupees 2,08,855.

57. The following are the charges including those incurred in Behar, and also including the sum of Rupees 2,354 expended in 1880-81 at the experimental Khari works in the Bulandshahr and Fatehpur Districts:— Charges.

Year.	Fixed.	Contingent.	Total.
	Rs.	Rs.	Rs.
1877-78	1,93,127	35,548	2,28,675
1878-79	1,90,669	30,101	2,20,770
1879-80	1,91,100	27,365	2,18,465
1880-81	2,88,701	43,827	3,32,528

Deducting from the above statement the expenditure in connection with experimental Khari manufacture, and also omitting from the realizations the amount of license fees to be refunded in Behar, the charges for the Internal Branch exceed the income of that Branch by only Rupees 1,31,319. For this net outlay our interests are guarded against illicit importations of salt from Bhartpur, Dholepur, and Gwalior, in the frontier districts of Muttra, Agra, Etawa, Jaloun, Jhansie, and Lalitpur; the illicit manufacture of salt is prevented in the North-West Provinces, Oudh and Behar, an area comprising 50 Revenue Districts extending over 1,15,905 square miles and possessing immense capabilities for salt manufacture on the countless saline tracts it contains; and the refinement of saltpetre and the eduction of salt in 572 refineries and the processes carried on in 41,477 crude saltpetre, sulphate of soda and carbonate of soda factories are regulated and watched for the protection of the salt revenue of Northern India and Bengal.

During the year the Internal Branch which was enlarged by the addition of Behar in January 1880 and which had hitherto been under the immediate charge of one Assistant Commissioner was separated into two Divisions under the sanction of the Government of India (No. 3868 dated 26th November 1880); one, the Upper Division, with head quarters at Agra, the other, the Lower Division, with head quarters at Benares. But this arrangement did not necessitate any increased expenditure generally, on the contrary, a small saving was effected, for at the same time the Assistant Commissioner and his office at Delhi were removed, the charge of the Nuh and Sultanpur Salt sources being made over to the Assistant Commissioner of the Internal Branch at Agra from whose charge 12 Internal Branch Circles were given over to the Assistant Commissioner at Benares, leaving him 9 Internal Branch Circles, five Circles in the Nuh and Sultanpur Salt works, and the Agra Salt Depot to hold charge of and administer.

The charges incurred in Behar were as follows, *viz.*, for fixed establishment Rs. 94,793 and for contingencies Rs. 8,228; total Rupees 1,03,021 or only Rs. 22,528 more than the realizations of the Internal Branch in that Province. Considered alone, this result must be allowed to be very satisfactory for the first year of our administration. Probably in 1881-82 the realizations will be larger. Had the license fees for crude saltpetre and sulphate and carbonate of soda factories been charged for at the rates still prevailing in the North-West Provinces and Oudh, the debit balance would have been converted into a credit balance of Rs. 32,568. But even with the reduced revenue from license fees it appears that for a net expenditure of 22,528 rupees 432 salt-

petre refineries and 32,951 crude saltpetre and sulphate and carbonate of soda factories were regulated and supervised and the salt revenue protected. In connection with the question of the protection afforded to the salt revenue since the introduction of the Inland Customs establishment into Behar in January 1880, it may be observed that importations of salt from Calcutta into northern Behar,—the part of the Province chiefly affected—by the Tirhoot State Railway, show an increase for the year 1880 as compared with 1879 of Mds. 1,46,700, the imports of 1879 being Mds. 2,14,800 and those in 1880, Mds. 3,61,500 Similarly, the imports during January, February and March 1881 are Maunds 77,997 against Mds. 30,300 during the corresponding months of 1879, so that during the 15 months of our operations in the Province the salt trade into Northern Behar appears to have largely increased. So far as is known the increase in the rail-borne trade is not due to any change in the course of trade *e. g.* from the rivers to the railways.

On the East Indian Railway from Patna to Buxar the salt delivered during 1880-81 is less than in 1879-80, but it is noted that generally from some cause which will no doubt be explained by the Bengal Salt Department, the salt trade of the whole of Bengal is less by 3,60,078 maunds than in the preceding year. The river trade is believed to affect this feature of the question, but of this no statistics are at present available.

Export of saltpetre from Calcutta.

58. The following table gives for the past four years the quantity of refined saltpetre exported from Calcutta, and its declared value, and also shows the number of refineries and crude saltpetre works licensed in the N. W. P. and Oudh, including for 1880-81 those in Behar, complete figures for Behar for previous years not being available.

Year.	Quantity of saltpetre exported from Calcutta.	Declared value.	Number of refineries in the North Western Provinces, Oudh, and Behar.	Number of crude saltpetre factories in the North Western Provinces, Oudh, and Behar.
	Cwt.	£		
1877-78 ...	3,91,373	2,54,392	112	4,571
1878-79 ...	3,49,934	3,01,818	120	4,898
1879-80 ...	4,63,110	4,31,814	121	3,975
1880-81 ...	3,22,127	3,06,021	572	28,617

Prices of saltpetre in the local and home markets.

59. The following comparative table shows the prices of Bengal refined saltpetre in Calcutta and London for the past two years, the quantity of nitrate of soda imported into England during those years and the average value of the same. It will be noticed that both the quantity and value of the nitrate of soda imported have lessened. On the other hand the price of refined saltpetre has risen both in the local and the home markets and the demand has much improved. The diminished exports from Calcutta during 1880-81 as compared with the previous year would seem to be due to an unusual demand for refined saltpetre in Europe for military purposes in 1879-80, in which year the shipments were more by 1,13,176 Cwts. than in 1878-79 :—

Month and year.	Average price of refined saltpetre per maund in Calcutta.	Average price of refined saltpetre per cwt in London.	Quantity of nitrate of soda imported into England.	Average value per cwt of nitrate of soda.	Remarks.
	Rs. a. p.	£. s. d.	Tons.	£. s. d.	
April, ... 1879	5 11 6	1 2 3	153	0 18 3	
April, ... 1880	6 2 6	1 3 1		0 17 10	
May, ... 1879	5 15 6	1 2 0	661	0 18 3	
May, ... 1880	6 2 0	1 2 2		0 14 9	
June, ... 1879	5 15 6	1 1 7	1318	0 18 0	
June, ... 1880	5 14 6	1 1 3		0 14 2	
July, ... 1879	5 14 6	1 1 5	1,387	0 18 3	
July, ... 1880	6 5 6	1 1 1	605	0 14 6	
August, ... 1879	5 13 6	1 1 5	1,555	0 18 6	
August, ... 1880	6 9 6	1 1 3	144	0 14 6	
September, ... 1879	5 13 6	1 1 7	1,020	0 19 0	
September, ... 1880	6 8 6	1 1 5	...	0 14 6	
October, ... 1879	6 4 0	1 1 9	...	0 19 0	
October, ... 1880	6 10 6	1 1 7	48	0 14 3	
November, ... 1879	6 14 6	1 1 8	115	0 18 10	
November, ... 1880	6 10 6	1 2 4	25	0 14 1	
December, ... 1879	6 4 0	1 1 6	...	0 19 3	
December, ... 1880	6 14 6	1 3 1	2,052	0 14 4	
January, ... 1880	6 8 0	1 2 9	184	0 19 0	
January, ... 1881	6 15 6	1 4 3	27	0 14 9	
February, ... 1880	6 13 0	1 2 9	686	0 19 0	
February, ... 1881	6 12 6	1 3 4	835	0 14 8	
March, ... 1880	6 10 6	1 3 3	172	0 18 7	
March, ... 1881	6 7 0	1 2 11	848	0 14 10	
Total, ... 1879-80	6 3 6	1 2 0	7,254	0 18 8	
Total, ... 1880-81	6 8 1	1 2 4	4,584	0 14 9	

Refined saltpetre imported into Calcutta.

60. The following statement shows for the past two years the quantity of refined saltpetre delivered at Howrah by railway from the Upper Provinces and from stations in Bengal. In addition to this a quantity of refined saltpetre is also taken by boat to Calcutta, but concerning this no complete statistics seem to be at present available. It would appear from this statement that very little saltpetre is made lower down than Monghyr, in which district a fair number of crude works and refineries are reported to exist :—

Stations.	Quantity. In 1879-80.	Quantity. In 1880-81.
	Mds.	Mds.
From all railway stations above Buxar ...	1,74,627	2,19,836
From Buxar	204	...
,, Doomraon	...	656
,, Rughonathpoor	952	...
,, Beheea	634	401
,, Arrah	497	270
,, Bihta	438	...
,, Dinapore	130	424
,, Bankipore	519	...
Patna City and Patna Ghat	2,58,230	1,83,351
,, Futwa	3,042	3,210
,, Bucktearpoor	4,170	3,336
,, Barrh	1,757	3,940
,, Barrh Ghat	...	1,414
Via Barrh Ghat	1,23,277	52,932
Mokameh and Mokameh Ghat ...	31,346	17,678
Burheea	1,056	823
Luckie Serai	1,817	2,664
Kujrah	2,171	3,003
Monghyr	2,249	809
Burriarpur	5,645	1,572
Sultangunge	81	119
Sahebgunge	250	288
Total quantity consigned from stations in Bengal ...	4,38,465	2,76,890
Total quantity delivered at Howrah ...	6,13,092	4,96,726

Licenses issued.

61. The following statement shows the number of licenses of all kinds, including the duplicates of all licenses lost and destroyed, issued by the Inland Customs Department during the last four years. Figures for Behar for years previous to 1880-81 cannot be given:—

Year.	Saltpetre refineries.		Crude saltpetre.		Khari.		Sajji.		Rassi.		Total.	
	Number.	Fees.	Number.	Fees.	Number.	Fees.	Number.	Fees.	Number.	Fees.	Number.	Fees.
1877-78 ...	112	5,563	4,571	9,096	473	4,722	3,793	7,596	198	396	9,152	27,373
1878-79 ...	120	6,000	4,898	9,760	579	5,782	602	1,203	254	508	6,453	23,253
1879-80 ...	123	6,150	7,319	14,570	1,732	7,704	419	838	278	556	9,871	29,818
1880-81 ...	572	28,388	28,617	54,429	11,444	28,936	1,012	2,022	400	799	42,045	1,14,574

In the N. W. P. and Oudh there has been an increase this year of 9 in the number of saltpetre refineries; the crude saltpetre works have increased by 2,142; the sulphate of soda works by 471; and the carbonate of soda factories by 1,706.

The increase in the number of crude and refined saltpetre factories is due chiefly to the improved demand and the higher prices obtainable for saltpetre locally and in Europe. In the eastern districts of the N. W. P. adjoining Behar the number of factories was increased by the introduction of the Inland Customs organization into Behar. Heretofore the factories in Behar had enjoyed opportunities for the illicit manufacture of salt which increased their profits and attracted manufacturers from the N. W. P. into Behar.

The increase in the issue of khari licenses is a satisfactory feature of this year's administration. It results from my continued efforts to develop this important industry without endangering the salt revenue. During the year the Government of India was pleased on my proposal to sanction the reduction of the fee for khari licenses from Rs. 10 to Rs. 2 in the case of boiler-made khari in the N. W. P. and Oudh, thereby placing this branch of the manufacture on the same footing as in Behar. The result was a considerable increase in the number of khari works in the Gorakhpur Circle where the quality of the soil and other conditions of manufacture are similar to those in Behar.

With the sanction of the Government of India a further experiment of the kind referred to in para 63 of my annual report for 1879-80 was made at Dankaur in the Bulandshahr District and at Bhilawan in the Fatehpur District of the N. W. P. in view to establishing sulphate of soda manufacture on the extensive and hitherto unprofitable soda tracts of the N. W. P. and Oudh on the principle of separating the two substances these tracts yield, *viz.*, sulphate of soda and common salt, and selling them separately—the latter of course after charging it with the Government duty. The experiment was necessarily scarcely begun when the official year 1880-81 closed, as the hot season is the time for sulphate of soda manufacture. The subject will shortly be reported on in detail. I need only say here that the experiment at Dankaur was fairly successful; that at Bhilawan failed temporarily owing to causes which will be explained in the special report on the subject.

In Behar the number of refineries licensed as such has decreased compared with 1879-80, but in the number of refinery sites worked there has been no decrease, the explanation of this being that the large number of so-called refineries, which existed under the former salt

administration in the Province, when the license fee was only eight annas and there was no real check on salt manufacture, and which were really nothing more than large crude works making a superior quality of crude saltpetre, have under us worked as what they really are, large crude works, in order to save the license fee of Rs. 50 charged for a refinery license. The only difference, one considerably in favour of the Government revenue, is that the salt the produce contains is not separated and sold illicitly.

Accurate statistics of the number of licenses issued for crude saltpetre and sulphate of soda factories in former years are not available, and in some instances no distinction seems to have been kept in the registers between the two descriptions of licenses issued, but it is believed that taking the totals of both, the number of crude saltpetre and sulphate of soda licenses issued in Behar in 1880-81 shows a slight falling-off, that is 32,943 in 1880-81 against about 34,000 in 1879-80. The manufacture of sulphate of soda is a very important industry in the northern districts of Behar, and it gives me much satisfaction to record that it has suffered no diminution this year, and that the season has been a favorable one for it.

62. The appended table shows for the past four years the number of saltpetre refineries at work, the quantity of crude salpetre dissolved, of refined saltpetre produced, and of salt educed in the process, and the percentage of salt obtained in the crude saltpetre dealt with. I cannot this year give comparative statistics for Behar as the figures for past years are not available. Number of saltpetre refineries and their outturn.

Year.	Number of refineries.	Quantity of saltpetre refined.	Quantity of refined saltpetre produced.	Total quantity of salt educed.	Percentage of salt on crude saltpetre.
1877-78 ...	116	1,97,951	1,08,616	28,304	14·3
1878-79 ...	123	2,00,284	1,11,556	32,305	16.13
1879-80 ...	123	1,70,697	97,052	34,763	20·37
1880-81 ...	572	5,36,395	2,80,401	58,464	10·9

Compared with 1879-80 there has been in the North Western Provinces and Oudh an increase of maunds 29,866 in the quantity of crude saltpetre dissolved; of maunds 15,932 in the refined saltpetre produced; and of maunds 1,814 in the quantity of salt educed in the process. Including the statistics for Behar in the year 1880-81, it is apparent that the percentage of salt educed in the process of refinement of saltpetre has fallen from 20·37 to 10·9, that is nearly one half.

In Behar there were during 1880-81, maunds 3,35,832 of crude saltpetre dissolved; maunds 1,66,917 of refined saltpetre produced; and maunds 21,920 of salt educed in the process of refinement. The percentage of salt obtained on the quantity of crude saltpetre refined was only 6·52 as against 18·22 per cent obtained in the North Western Provinces and Oudh. It is not to be inferred from this that the crude saltpetre is so much freer of salt than that made in the North Western Provinces and Oudh; on the contrary it is we know quite as saline as that produced in the lower districts of the North Western Provinces. It is that the eduction of bondable alimentary salt depends greatly on the will of refiners and their work-people; unless an amount of interference with the processes is exercised by us which we properly refrain from, confining ourselves to advising the refiners and contenting ourselves with ensuring that no salt leaves

the refinery premises unless it pays the Government duty. In fact it is creditable alike to our officers on the one hand and to the refiners themselves on the other, that during the first year of our operations in the Province the percentage is even so good as it is, for on the part of the refiners it must be remembered that they lost heavily by the taxation of the salt their refineries yielded and that believing our stay in the Province to be merely temporary it was to their interest to prove as far as they could that their old assertion that little or no salt was produced in the refinement of saltpetre was correct. Of course this they were bound to fail to prove, but they did their utmost to educe as little salt as possible. They had never before paid duty on the salt educed and both their interests and inclination were against the eduction of the salt. Presuming that the Department would not last in Behar, every maund of salt educed during our incumbency injured their future prospects as they believed. The Assistant Commissioner of the Lower Division rightly remarks in his report that "the refineries in Behar are capable of producing a much higher percentage of salt than that given this year, as the following figures seem to prove:—

	Percentage of refined saltpetre on crude saltpetre dissolved.	Percentage of salt on crude saltpetre dissolved.
N. W. P. and Oudh	49·63	18·22
Behar	49·70	6·52

These percentages of refined saltpetre on crude dissolved confirm our experience that the quality of the crude saltpetre manufactured is much the same in Behar and the North Western Provinces. What we know now of the refineries, and the seizures on crude saltpetre works in Behar, prove that there is no lack of salt in the soil the saltpetre is produced from, and there is no reason why a higher percentage of salt should not be obtained in the Behar refineries in future years." That the quality of the salt produced in the Behar refineries is good is proved by the prices it fetched. It is charged with a duty of Rs. 2-8 a maund and sold for between a minimum of Rs. 2-13-0 and a maximum of Rs. 3-7-0 a maund, or for an average of Rs. 3-2-0. In the North Western Provinces and Oudh our refiners are well content if they get 4 annas a maund over the duty for their salt. In Behar the average was 10 annas a maund over the duty.

No refineries worked during the year either in the N. W. P. and Oudh or in Behar under contracts or composition for the duty on salt educed, but the Behar refineries seem to some extent suited for this system, whenever we are in a position to accept an equitable composition. At present there are only data for one year available, and these are imperfect. I am directing attention to the collection in every refinery in the Province of accurate data of the quality and amount of crude saltpetre purchased, the composition of the nitrous earth in the refineries, the quality and amount of saltpetre made from this earth and the quality and quantity of salt that is educible in connection with both these. With these in possession the Department will be able to consider the advisability of undertaking to allow the refineries to work under composition licenses if refiners wish it, without risking Government interests. The importance of this endeavour will be appreciated when it is remembered that the salaries of Mushriffs or Excise agents stationed in refineries to secure the duty on salt educed and to prevent illicit exportation amounted in Behar to 34,965 Rupees in 1880-81, and that if the composition system can hereafter be safely introduced much of this expenditure might be saved.

SUPPLY AND DISTRIBUTION OF TAXED SALT.

63. I now proceed to furnish as accurately as I have been able to ascertain them, particulars connected with the distribution of each kind of salt throughout the country consuming salt taxed by the Inland Customs Department.

Punjab Mines Salt.

64. Salt from the Panjab mines comes into competition, it may be said generally, with no other salt taxed by this Department, and if we except the southern districts where Didwana salt is consumed occupies the area comprised in the Panjab and its dependencies and the northern part of Sind.

The total quantity delivered at the mines was 14,71,187 Mds. of which the following quantities were consigned by railway *viz*:—

	Mds.
From Jhelam and Miani to stations north of Wazirabad	7,8469
Ditto do between Wazirabad & Mian Mir	86,323
Ditto do on Lahore and Multan branch	32,441
Lahore to Amritsar	86,638
Amritsar to Jalandhar	61,903
Jalandhar to Ludiana	69,753
Ludiana to Umbala	75,642
Umbala to Delhi	38,645
Foreign lines	2,69,840
To stations in the N. W. P. ...	6,674
Ditto do Bengal	5,235
	8,11,563
Add to this exports from Multan by rail	9,059
Total ...	8,20,622

Of this quantity maunds 1,74,711 used river carriage to Jhelam and Multan.

The balance of the total quantity, maunds 6,50,585 used either road or river carriage. The total amount which we know to have been sent direct from the mines by river into Sindh was 26,037 maunds; probably a considerable quantity more was sent on from Multan. As only 32,441 maunds were delivered by rail into the country served by the Sind Panjab and Delhi Railway between Lahore and Multan, no doubt the greater part of the salt consumed in that tract of the Province was carried by road. Over and above the quantity consumed in the Punjab and Sind, about 60,000 maunds of mines salt are taken annually from the mines into Kashmir. I find that though the amount of salt imported by rail into Multan was only 411 maunds, the export by rail from Multan was 9,059 maunds, of which 3,195 maunds, were to stations between Multan and Lahore, 1,020 to Umritsur, 1,527 to Jullundhur, 1,102 to Ludiana, 969 to other stations of the Sind Panjab and Delhi Railway, 246 maunds to Hattras, 250 maunds, to Zumaneah, 500 maunds to Ghaziabad and 250 maunds to Patna. The effect of the different railway rates may have had something to do with this, for though Multan is 208 miles from Lahore and Miani only 136, the total freight per maund is 4 annas 4 pies and 3 annas 9⅓ pies respectively.

Of the amount shown above as consigned by railway from Jhelam and Miani, I find the following quantities were re-exported from the different stations.

	Maunds.
to the N. W. P. ...	4,757
„ Bengal ...	1,074
„ Rajputana ...	37
Total ...	5,868

If we add to this the export from Miani on to foreign lines, *i. e.* out of the province, maunds 2,69,840, there is a balance left of maunds 5,44,914 of rail-borne salt consumed in the Panjab. The total of the Panjab Mines salt whether carried by road, rail or river consumed in the Panjab during 1880-81 was maunds 11,35,499.

Didwana salt.

65. The total quantity of Didwana salt that was dealt with during the year was maunds 3,40,556 of which maunds 50,110 were consumed in Rajputana, and maunds 2,90,446 in British territory. Of the latter quantity maunds 1,89,359 were imported by road *via* Bhiwani into the Southern Districts of the Panjab and into the districts of Saharanpoor, Meerut and Mozuffernugger in the N. W. P. The balance, maunds 1,01,087, was conveyed by road to Nawa, a distance of 40 miles, and thence by the Rajputana State Railway to Delhi, whence it was distributed principally by road into the same tract of territory in which the road imports *via* Bhiwani were consumed. A small quantity of Didwana salt, not worth considering, went into Tirhoot as a trial venture during the year.

Pachbadra salt.

66. The total quantity of Pachbadra salt dealt with during the year amounted to maunds 4,78,715 of which maunds 3,44,418 remained for consumption in Rajputana and Central India, the balance maunds 1,34,297, being carried by road for consumption *via* Saugor into British territory.

Phalodi and Luni salts.

67. All the salt sold at the Phalodi salt source and on the Luni tract was consumed inside of native territory.

Sultanpur and Nuh salt.

68. The quantity of salt delivered from the Nuh salt source in the Delhi Division was small, only amounting to 6,263 maunds. It all went in the first instance to Hattras, whence maunds 2,769 of it were re-distributed by railway chiefly to Agra, Cawnpur, Allahabad and Jounpur, 288 maunds having been consigned to Patna in Bengal. The balance of the exports was probably consumed in the neighbourhood of Hattras and was distributed by road.

Maunds 5,82,483 of salt sold at the Sultanpur works in the Delhi Division passed into consumption during the year. Of this quantity only maunds 36,298 left the works by road and was partly taken to the Ganges Canal where it was shipped for distribution *via* Cawnpur and partly consumed in the South east corner of the Panjab. The balance, *viz.*, maunds 5,46,185, was consigned by railway.

The deliveries by the Oudh and Rohilcund railway were:—

Chandausi	Maunds	8,923
Moradabad	,,	4,709
Aonla	,,	5,783
Bareilly	,,	48,969
Shahjahanpur	,,	1,23,086
All other stations	,,	10,835
		2,02,305

Of the last quantity only maunds 3,472 found their way east of Hurdui, that amount having been consigned to Fyzabad.

Delhi, Ghaziabad and stations on the Sind, Panjab and Delhi Railway received the following quantities of Sultanpur salt:—

Delhi	Maunds	1,66,300
Ghaziabad	,,	4,688
Saharunpur	,,	8,427
Other stations on the Sind, Panjab, & Delhi Railway and Panjab Northern State Railway		12,639
		1,92,054

Of the last quantity maunds 5,894 were booked to Moradnuggur for transit by canal and were doubtless consumed in the North Western Provinces.

The consignments from Sultanpur by railway to Cawnpore, Allahabad, and all other stations on the East Indian Railway were as follows :

Cawnpore	Maunds	82,290
Allahabad	,,	6,842
Buxar	,,	48,484
Other stations on the E. I. Railway	,,	3,779
Total	,,	1,41,395

It will be seen that maunds 48,484 of Sultanpur salt was delivered at Buxar for consumption in Bengal. Further, 276 maunds were taken to Darbungha *via* the Tirhoot State Railway.

Sambhar Salt.

69. The total quantity of Sambhar salt sold and delivered free of duty during the year amounted to maunds 30,92,548. Of this quantity maunds 6,56,541 duty-paid salt, and 28,360 maunds duty-free salt, total maunds 6,84,901, were conveyed by rail and road, principally by road, into Rajputana and Central India. The balance, maunds 24,07,647, was sold for consumption in British territory, either direct from the Lake *via* Agra and Delhi, or from the Agra salt Depot.

The quantity removed by railway from the Lake was maunds 20,75,970, arrived at as follows :—

Uncleared balance from last year ...	Maunds	52,693
Sales at the Lake	,,	22,48,530
Total ...	,,	23,01,223
Deduct unremoved balance at close of 1880-81		2,25,253
Quantity distributed by Railway from Sambhar during the year		20,75,970

This quantity was distributed over the different railways as follows:—

S. P. & D. Railway.

To	Delhi	Maunds	1,53,458
,,	Meerut	,,	15,173
,,	Mozuffurnuggur ...	,,	15,108
,,	Saharanpur	,,	20,935
,,	Other stations on the Sinde Panjab & Delhi Railway	,,	7,845
	Total		2,12,519

E. I. Railway.

	Mds.
To Agra	4,99,260
,, Stations on the E. I. R. from Ghaziabad to Khurja	15,535
,, Aligarh	26,939
,, Stations between Aligarh and Cawnpore ...	45,034
,, Cawnpore	5,86,846
,, Stations between Cawnpore and Allahabad	40,538
,, Allahabad	33,269
,, Stations on the Jabalpur line ...	90,667
,, Mirzapur	50,490
,, Stations between Mirzapur and Benares ...	27,167
,, Benares	40,134
,, Below Benares to Patna	21,022
Total ...	14,76,901

		Mds.
O. and R. Railway.	To Stations on the O. and R. Railway between Aligarh and Moradabad ...	9,457
	„ Moradabad ...	1,21,909
	„ Chandausi ...	76,367
	„ Bareilly ...	81,833
	„ Shahjehanpur ...	12,044
	„ Hurdui and other stations ...	5,144
	„ Lucknow ...	9,945
	„ Nawabgunj and Bhairam Ghat ...	17,377
	„ Fyzabad ...	32,333
	„ Stations beyond Fyzabad ...	19,374
	Total ...	3,85,783
	To Stations on the Tirhoot State Ry.	Mds. 767
	Grand Total Mds. ...	20,75,970

In addition to the quantity delivered by railway from the Lake there were sold and consigned from the Agra salt depot maunds 1,69,117, which quantity was distributed as follows :—

			Mds.
E. I. Railway	Agra and down to Cawnpore	...	33,59
	Cawnpore and Allahabad	...	51,625
	From Allahabad to Benares and down to Raghanathpur	...	48,593
	On the Jabalpur line	...	24,438
	Total	...	1,58,515
	Moradabad and Chandausi on the O. and R. Railway	...	5,911
	Gwalior and Jhansi	...	4,691
	Total	...	1,69,117

Out of maunds 1,53,458 of Sambhar salt received in Delhi Mds. 66,594 were re-booked to stations on the Sind Panjab and Delhi Railway, and maunds 24,363 to stations on the East Indian Railway. The balance of Mds. 62,501 was distributed by road and the Ganges Canal.

Out of maunds 4,99,260 of Sambhar salt received by traders in Agra, maunds 2,06,598 were re-booked to stations on the East Indian and Oudh and Rohilkand Railways. The balance was distributed by road principally, but a certain quantity also went by boats down the river Jamna.

Cawnpore received maunds 5,86,846 of Sambhar salt and redistributed maunds 5,80,154 of it by railway as follows :—

	Mds.
To Stations above Cawnpore on the E. I. Railway ...	5,157
,, Ditto below Cawnpore ...	52,531
,, Ditto on the O. and R. Railway from Lucknow to Aligarh	40,277
,, Lucknow ...	47,947
,, Between Lucknow and Byram Ghat	21,703
,, Byram Ghat	72,687
,, Between Byram Ghat and Fyzabad	70,934
,, Fyzabad and Ajodhya ...	1,39,617
,, Between Ajodhya and Jounpur ...	78,769
,, Jounpur	33,859
,, Azamgarh	14,655
,, Between Jounpur and up to and including Benares	2,018
Total ...	5,80,154

70. The following statement shows the quantity of salt exported from Calcutta to stations west of Patna on the East Indian Railway for the past two years:— Eastern salt

	1879-80.	1880-81.
	Mds.	Mds.
Bankipur, ...	17,005	7,928
Dinapur, ...	8,381	5,102
Bihta, ...	31,479	32,513
Arrah, ...	1,28,095	1,07,119
Beheea, ...	17,505	18,866
Raghnathpur, ...	7,618	6,002
Dumraon, ...	11,425	7,258
Buxar, ...	38,325	13,361
Chowsa, ...	2,032	...
Up to Mogul Serai, ...	28,933	19,341
Above Mogul Serai, ...	508	547
Total, ...	2,91,306	2,18,037

In addition to this a considerable quantity of which I possess no complete statistics penetrates by boat up the rivers as far as Gonda in Oudh.

71. The imports of Baragara salt direct by railway from Kharagora to stations above Jabalpur are shown in the following table: Baragara salt.

The quantity has decreased by 96,402 maunds compared with 1879-80, the decrease being due to short stocks, combined with a good demand for this kind of salt nearer the place of production in the Bombay Presidency:—

	1879-80	1880-81
	Mds.	Mds.
Deori, ...	12,965	9,280
Sehora Road, ...	8,277	5,508
Sleemanabad, ...	5,933	3,398
Kutni, ...	92,553	54,829
Myhere, ...	...	849
Sutna, ...	214	...
Allahabad, ...	22,286	11,977
Sirsa Road, ...	5,539	2,558
Nuwai, ...	1,490	...
Mirzapur, ...	23,676	5,117
Chunar, ...	2,440	1,277
Mogul Serai, ...	213	...
Benares, ...	50,490	37,426
Zamaniah, ...	850	1,278
Manauri, ...	851	...
Bharwari, ...	1,911	425
Khaga, ...	212	...
Cawnpur, ...	424	...
Etawah, ...	213	...
Jounpore, ...	...	213
Total, ...	2,30,537	1,34,135

Nepal and Thibet salt.

72. The subjoined table shows the importations of salt from Nepal and Thibet and the exportation *per contra* of taxed salt from British territory into those countries. Last year the imports exceeded the exports by maunds 14,167 ; this year the balance of trade has turned and the exports exceed the imports by 7,294 maunds. My opinion is thus so far confirmed that no special action is necessary as regards this trade:—

	1879-80.		1880-81.	
	Imports.	Exports.	Imports.	Exports.
	Mds.	Mds.	Mds.	Mds.
Kumaon	14,967	3,336	11,354	3,060
Garhwal	17,165·5	...	17,677	...
Nilong Pass Via Dehra Dun ...	7,653	...	8,500	...
Bareilly	...	1,413	...	1,979
Kheri	...	2,134	...	3,297
Baraich	...	5,073	...	15,344
Gonda	...	794	...	1,490
Basti	...	7,851	...	15,481
Gorakhpur	1·5	5,019	...	4,174
Total ...	39,787	25,620	37,531	44,825

SUPPLY AND DISTRIBUTION OF TAXED SALT.

Salt supply, Central India and Rajputana.

73. The total quantity of salt of all kinds supplied to Central India and Rajputana by the Inland Customs Department during the year 1880-81 amounted to maunds 10,84,320. Apart from this is, of course, the salt which came by railway *via* Indore and by direct routes carried by banjarahs from the Bombay Presidency, the salt permitted to be manufactured at the local works in Bikanir, Marwar and Gwalior, and the earth-salt which is still largely manufactured in some of the States we have no agreements with yet, *viz.*, Kotah, Bundi, Tonk, Shahpura, &c.

The following statement shows the price of salt in Rajputana and Central India since the agreements with the native states, that is, during the years 1879-80 and 1880-81, compared with the years 1874-75 and 1875-76, when there was no British taxation of the salt sold for consumption in those territories:—

State.	Rate per Rupee in :—							
	1874-75.		1875-76.		1879-80.		1880-81.	
	Srs.	Cks.	Srs.	Cks.	Srs.	Cks.	Srs.	Cks.
Jeypur, ...	13	8	18	10	10	9	11	1
Kishengarh, ...	40	..	40	.	11	10	12	3
Alwar, ...	23	9	25	...	11	3	11	10
Bhartpur, ...	20	5	21	7	11	15	11	10
Ajmere, ...	32	11	34	13	11	4	11	..
Sirohi, ...	51	12	61	12	11	7	11	6
Hilly Tracts of Meywar, . .	11	9	11	2	9	5	8	14
Meywar, ...	26	10	23	14	8	2	8	14
Banswara, ...	11	7	11	2	8	12	8	14
Pertabgurh, ...	...	...	...	..	9	7	9	11
Marwar	56	...	55	4	14	12	14	12
Bikanir, ...	67	12	66	10	11	3	11	6
Bundi, ...	29	12	31	1	9	5	10	3
Kotah, ...	23	11	23	10	9	2	10	4
Tonk, ...	35	...	35	8	10	13	11	...
Jhallawar, ...	26	13	26	8	7	12	8	12
Shahpura, ...	34	11	39	14	10	11	10	15
Dholpur, ...	20	...	20	...	11	...	11	...
Indore, ...	9	15	8	14	9	...	8	8
Gwalior, ...	12	7	12	1	9	12	9	9
Goona, ...	17	2	16	9	9	1	10	..
Rutlam, ...	11	5	10	9	9	2	9	2
Sutna, ...	7	9	8	...	10	11	10	11

The only parts of the country where the price of salt can be said to be now unsatisfactorily high are the hilly tracts of Meywar, Meywar, Banswara, Partabgarh, Jhallawar, Indore, Gwalior and Rutlam. In all of these except Gwalior, the completion of the Holkar-Sindhia-Neemuch State Railway cannot fail to bring the price down to the general average, that is, about 11 seers for the rupee at present and 12 seers hereafter. As it is the rates compare very favourably with those prevailing in British India. In Central India and Bhagelkund prices are now very little higher than they were in 1874-75 and 1875-76, and when the railway above named is completed, the influx of cheap Sambhar and cheap Pachbadra will make our taxed salt positively cheaper generally in Central India than untaxed salt was five or six years ago. So much for railway transport and the abolition or avoidance of transit dues coupled with improved administration. In Gwalior the price of salt seems high, especially as that state is permitted to manufacture 54,000 maunds of earth salt annually for its own consumption, and it is hoped that an improvement in this respect will be apparent next year. In Sirohi too the price seems high as that state only pays half duty on 13,000 maunds of salt received from Pachbadra. In Marwar no British taxed salt is consumed and there the rate is $14\frac{3}{4}$ seers for the rupee. This, however, is accounted for by the State taxation of Rs. 2 per maund on salt consumed within

the borders. In Bikanir though 30,000 maunds of salt are permitted to be manufactured locally annually and 20,000 maunds may be had for half duty from British sources, the price of salt is as high as it is in Ajmir or Bhartpur where taxed salt is alone used; this probably arises from local taxation. In Bundi, Tonk, Kotah and Shahpura earth salt is still somewhat extensively manufactured; the price of salt, therefore, is unaccountably high in those states, unless it be allowed that there, as well as in Gwalior, the locally made salt is traded in across the border, and that its price is regulated by the taxed salt conveyed from British sources. Generally it may be said looking at prices, firstly, that the rates are on the whole moderate, and satisfactorily uniform; in fifteen out of twenty-three quotations they average eleven seers per rupee; and, secondly, that improved communications, the abolition or avoidance of transit dues and other arrangements for developing trade have gone far to minimize the pressure that otherwise would be greatly felt in Rajputana and Central India by the taxation of salt in those territories.

In 1870-71 untaxed salt sold in Bhopal and the territory near the Hoshungabad and Saugor Divisions of the Inland Customs line at between 11½ and 15 seers per rupee. This year in the same country taxed salt can be had plentifully at from 10½ to 12 seers per rupee. Densely populated Malwa and Central India being furthest from the Rajputana sources have experienced the change from untaxed to taxed salt least.

Salt supply Punjab, N W. P Oudh and Bengal.

74 The following statement shows, as accurately as it can be compiled, the supply of taxed salt in the Panjab, N. W. P., Oudh and Bengal for the past seven years, during the last three of which the duty was Rs. 2-14-0 per maund in Bengal, and Rs. 2-8-0 per maund elsewhere :—

Rate of Duty.	Year.	Panjab, N.W. P. and Oudh.	Bengal.	Total.
		Mds.	Mds.	Mds.
Upper India Rs. 3 0 Bengal 3 4	1874-75	42,53,381	81,98,096	1,24,51,477
„ „ 3 0 „ 3 4	1875-76	44,08,385	79,14,887	1,23,26,272
„ „ 3 0 „ 3 4	1876-77	45,26,159	81,12,193	1,26,38,352
„ „ 2 12 „ 3 4	1877-78	44,60,472	85,12,150	1,29,72,622
„ „ 2 8 „ 2 14	1878-79	50,38,614	84,61,602	1,35,30,216
„ „ 2 8 „ 2 14	1879-80	54,19,835	90,57,411	1,44,77,246
„ „ 2 8 „ 2 14	1880-81	50,49,001	86,97,333	1,37,46 334

Dividing the period embraced by the statement into two periods according to the different rates of duty in force the following results are arrived at:—

Upper India.		Mds.
Total of first 4 years	Mds. 1,76 48,397 average	44,12,099
„ last 3 „ „	1,55,57,450 „	51,85,816
Increase of last period over first ...		7,73,717
equal to 17·54 per cent :—		

Bengal.		Mds.
Total of first 4 years	Mds. 3,27,37,326 average	81,84,331
„ last 3 „ „	2,62,16,346 „	87,38,782
Increase of last period over first ...		5,54,451
equal to 6·77 per cent:—		

Aggregate.			
Total of first 4 years	Mds. 5,03,85,723	average	1,25,96,431
„ last 3 „	4,17,73,796	„	1,39,24,599
Increase of last period over first ... equal to 10·54 per cent			13,28,168

The total population consuming (*a*) taxed salt in the Panjab, N. W. P. Oudh, and Bengal is, as far as I can ascertain it, 135,57,6429 persons and if among these be divided the aggregate average quantity of salt taxed during the past three years the result is an allowance per individual of 4 seers 2 chks. per annum. Competent authorities have estimated that the quantity of salt required per individual in Bengal is 6 seers per annum, and in Upper India 4 seers.

According to this estimate the quantity of taxed salt that should be consumed in Bengal is maunds 1,03,23,288 and in Upper India maunds 66,75,450, total maunds 1,69,98,738. In that case the taxed supply would seem to fall short by maunds 30,74,139, notwithstanding the increase in the supply since the reduction of the rate of duty three years ago. It is not possible that more than a fraction of this large deficiency is now illicitly manufactured or imported, and the probability is either that the quantity of salt required per individual in the upper districts of Bengal has been over-estimated at six seers per head, and that no more is required than in the North West Provinces and Oudh and the Panjab, *viz.*, four seers per head, or that there is an actual deficiency in the quantity of salt consumed by certain classes of the population. That a sufficient supply of salt should not be attainable by any class of the people is a view of the question connected with the possible deficiency that it is to be earnestly hoped is not the correct one.

PENAL ACTION OF THE DEPARTMENT.
Breaches of the Inland Customs laws.

75. The number of cases investigated for breach of the Inland Customs laws and the manner in which they were dealt with are shown in the following table:—

Year.	Number of cases.	Discharged by the Department.	Sent up for trial.	Acquitted.	Convicted.	Percentage of convictions.
1879-80 ...	1,784	707	1,076	129	944	87·73
1800-81 ...	2 787	1,289	1,467	122	1,136	90·3

Details by divisions will be found in appendix III; 209 cases were pending at the close of the year. A large increase in the number of persons arrested for breach of the Inland Customs laws occurred in consequence of the introduction of the Internal Branch into Behar. On the other hand there is a falling off in the number of arrests on the Indus line (at the Attock and Kushalgarh bridges) where last year camp followers returning from the Khyber and the Kurram Valley brought across the Indus with them quantities, generally small, of Kohat salt, which is contraband Cis Indus. Cases of this description have fallen from 855 in 1879-80 to 490 in 1880-81. At the salt sources in the Delhi Division the arrests increased considerably, owing to the activity with which attempts at illicit salt manufacture in the Gurgaon district in the neighbourhood of Nuh were detected and repressed. At Pachbadra the cases declined from 46 to 3, the result of our rules being more generally known and observed. The percentage of convictions on committals is 90·3 against 87·73 in the previous year.

(*a*) A considerable part of the population in the Panjab consumes untaxed or partially taxed salt.

PENAL ACTION OF THE DEPARTMENT.

Releases.

76. The following table gives details of the releases by the department:—

Year.	On payment of double duty or, in default confiscation of salt.	For possessing less than 4 chitacks of salt.	Infirm persons and children.	On proof of ignorance or inadvertence.	For want of proof, and first offenders in Behar.	Total.
1879-80 ...	4	529	23	38	113	707
1880-81 ...	2	276	26	116	869	1,289

319 of the releases shown in 1880-81 occurred on the Indus line, and 851 in Behar where our system being new we treated first offenders with great leniency, releasing persons seized with only small quantities of salt, and persons found working unlicensed factories, the latter being required, however, to take out licenses without delay.

Punishments inflicted.

77. The following table gives an abstract of the punishments inflicted by the criminal courts on the persons prosecuted and convicted. Details will be found in appendix IV. The average period of imprisonment and of fine are both somewhat higher than in 1879-80. Both are quite adequate to the class of offences committed:—

Year.	Number imprisoned in default of payment of fine.	Average period of imprisonment.		Number who paid fines.	Average amount of fine.
		Ms.	days.		
1879-80	343	1	10	632	6·93
1880-81	340	1	23	819	7·55

Smuggling or thefts of salt.

78. Smuggling or thefts of salt have on the whole been few and unimportant during the year. There was a slight increase of attempts at Sambhar and on the Luni tract; at other sources and on the Indus Line attempts were fewer.

Illicit manufacture.

79. Illicit manufacture of salt in the neighbourhood of the Nuh salt source in the Gurgaon District at one time seemed to be on the increase, but the attempts were soon detected by the Inspector of Nuh and repressed. In the Agra and Sultanpur circles in the Internal Branch illicit salt manufacture was rather more prevalent than in the previous year, but not dangerously so. Elsewhere in the Internal Branch it was satisfactorily kept in check.

Penal action in Behar.

80. The penal action of the Internal Branch in Behar during the year is illustrated by the following figures:—

Cases investigated	1,320
Quantity of illicit salt seized ...	43 maunds.
Cases dismissed departmentally ...	851
Pending at the close of the year ...	28
Committed for trial ...	441
Acquitted by the Courts ...	63
Convicted by ditto	268
Decisions not yet communicated ...	110
Percentage of convictions on acquittals so far as yet known	80·97

I have already explained that the large number of cases dismissed departmentally is owing to the lenient action taken this year in the case of persons found working without licenses or possessing only small quantities of salt.

ESTABLISHMENT.
Establishment.

81. The following officers deserve special mention for their services during the past year.

Deputy Commissioner.

Mr. R. J. Whitten, Deputy Commissioner, has as usual afforded me every assistance and help, both in inspection work and in the general business of the Department.

Assistant Commissioners.

Messrs. Synnott, Lyon, Ashton and Howard have administered their Divisions to my entire satisfaction.

Inspectors & Asst. Inspectors.

The following Inspectors and Assistant Inspectors have distinguished themselves by their zeal and energy.

Messrs. T. L. Barlow, W. A. Kingston, J. R. Harris, W. N. Chill, J. Bolster, D. Reid, T. B. Dawes, H. A. Kemp, W. S. Morley, H. A. Tregear, J. M. Mitchell, F. G. Hickie, R. G. Rose, C. H. Angas, T. L. Barrow, W. Siddons, A. G. Armstrong, C. H. Holford, Asad-ulla Khan, G. Scully, G. Buckley, M. Rattray, C. P. Johnson, S. Taylor, F. F. Goutiere, U. N. Kallonas, and P. M. Brennan.

Criminal prosecutions.

82. The following table gives a detail of the prosecutions of the Establishment for criminal offences committed during the year. There were, it will be seen, but 8 prosecutions, all of them for petty offences:—

Division.	Causing hurt.	Theft.	Breach of trust.	Dishonesty.	Total.
Panjab Mines	...	2	...	...	2
Delhi	...	...	...	...	...
Internal Branch	4	...	...	1	5
Sambhar	...	...	1	...	1
Didwana	...	...	...	...	...
Pachbadra	...	...	...	...	...
Phalodi	...	...	...	...	...
Luni	...	...	...	...	...
Total, ...	4	2	1	1	8

Casualties.

83. The following statement exhibits the casualties in the force during 1880-81:—

	Assistant Commissioners.	Inspectors.	Assistant Inspectors.	Sub-Inspectors.	Kotgashts.	Jemadars.	Peons.	English and vernacular clerks.	Servants.	Total.	Percentage of each kind of casualty on total establishment.
Sactioned strength of the Department.	6	44	25	110	136	397	3,486	195	552	4,951	
DURING THE YEAR 1880-81.											
Died	...	...	...	1	2	7	32	...	2	44	0·89
Dismissed	...	...	...	...	...	6	111	2	15	134	2·71
Deserted	...	...	...	...	1	3	82	...	1	87	1·76
Failed to rejoin from leave ...	...	...	...	2	3	10	244	1	11	271	5·47
Resigned	...	...	...	4	2	9	133	6	13	167	3·37
Removed as unfit ...	...	...	...	1	...	3	4	1	...	9	0·18
Brought under reduction ...	...	...	...	...	1	1	68	18	1	89	1·79
Total casualties ...	...	...	...	8	9	39	674	28	43	801	16·18
Percentage of casualties ...	...	...	...	7·27	6·62	9·82	19·33	14·36	7·79	16·18	

Health of the force.

84. The health of the force was better than in the previous year. The dismissals, desertions and resignations are somewhat numerous owing to the unpopularity of the Pachbadra and Phalodi salt sources and the Luni salt tract. It is necessary to change the Establishment there periodically owing to the unhealthiness of the climate, and the hardship of living there, and the men selected for transfer there frequently refuse to go.

W. S. HALSEY,

Offg. Commissioner, Inland Customs.

No. I.

Comparative return of receipts and charges of the Inland Customs Department for the year 1880-81.

Strength of Department.			Central Office.		Panjab Mines.	
			1879-80.	1880-81.	1879-80.	1880-81.
		VII.				
		I. SALE PROCEEDS OF SALT.—				
		1. Sambhar ... Quantity ...	...	...	...	...
		Price ...	...	...	...	...
		2. Didwana ... Quantity ...	...	...	...	...
		Price ...	...	...	...	...
		3. Pachbadra ... Quantity ...	...	...	...	...
		Price ...	...	...	...	...
		4. Phalodi ... Quantity ...	...	...	...	...
		Price ...	...	...	...	...
		5. Luni ... Quantity ...	...	...	...	...
		Price ...	...	...	...	...
		6. Panjab Mines ... Quantity ...	...	...	15,02,881	14,54,512
		Price ...	...	...	93,930	90,907
		II. Inland customs duty paid ... Quantity ...	...	...	15,02,881	14,54,512
		Duty ...	...	...	37,57,203	36,36,279
		III. Excise duty Internal Branch... Quantity ...	...	...	...	...
		Duty ...	...	...	...	...
		IV Kohat salo proceeds ... Quantity ...	...	...	...	...
		Price ...	...	...	...	...
		V. Share of Mandi revenue ... Quantity ...	...	...	...	...
		Duty ...	...	...	...	...
		VI. Government proprietary share in Sultanpur produce (Hakimi cess)	...	...	...	...
		VII. Fees for licenses of saline works .Internal Branch ...	...	...	...	...
		VIII. Miscellaneous including fines and forfeiture	1,228	...	1,904	2,030
		Total Receipts ...	1,228	...	38,53,037	37,29,216
		CHARGES.				
1		Commissioner of Inland Customs	29,829	37,744	...	...
1		Deputy Commissioner Inland Customs ...	13,423	16,665	...	...
1		Personal Assistant to Commissioner	6,800	4,800	...	...
1		Analyst	600	600	...	...
6		Assistant Commissioners	480	...	8,741	6,358
		ESTABLISHMENT.				
	80	Clerks	14 187	9,670	7,808	6,895
	90	Servants and guards	1 184	993	1,132	1,116
		PREVENTIVE.				
68		Inspectors and Assistant Inspectors	800	—	51,682	48,615
116	523	Sub-Inspectors Kotegushts and jemadars ...	...	—	22,747	22,774
	4 256	Servants and guards	...	...	86, 21	85,515
	15	Medical establishment	...	...	944	703
		Temporary establishment	3,998	...	...	...
194	4,964	Total	71.301	70.472	1,79 275	1,71,976
		Travelling allowances	6,292	5,630	2,196	2,001
		Conveyance of tents and records	2 350	1,530	271	111
		House rent and horse allowance	450	480	185	135
		Hot weather servants	143	151	138	59
		Service postage	848	772	599	481
		Stationery charges	52	35	1,160	1,162
		Excavation and manufacture	...	...	54,048	49,586
		Rewards, half fines &c.	...	...	1,020	1,024
		Miscellaneous	2,554	2,125	23,160	32,052
		Petty construction and repairs	...	...	16,045	6,412
		Total	12 689	10,723	99,122	93,023
		TOTAL CHARGES	83 990	81,195	2,78,397	2 64,999
		Net receipts	...	...	35 74,640	34,64,217
		Percentage of charges	0·49	0·49	7·23	7·11
		Treaty payments	...	...	...	...
		Receipts deducting treaty payments	...	...	35,74,640	34,64,217

STATEMENT L

No.

Comparative return of receipts and charges of the

Strength of Department.			Kohat mines.		Mandi mines.	
			1879-80.	1880-81.	1879-80.	1880-81.
		VII.				
		I. Sale proceeds of salt.—				
		1. Sambhar ... ... Quantity ...	...	...	...	...
		Price ...	...	...	...	...
		2. Didwana ... ... Quantity ...	...	...	...	...
		Price ...	...	...	...	...
		3. Pachbadra ... ... Quantity ...	...	...	...	...
		Price ...	...	...	...	...
		4. Phalodi ... ... Quantity ...	...	...	...	...
		Price ...	...	...	...	...
		5. Luni ... ... Quantity ...	...	...	...	...
		Price ...	...	...	...	...
		6. Panjab mines ... Quantity ...	...	...	...	...
		Price ...	...	...	...	...
		II. Inland Customs duty paid ... Quantity ...	...	...	...	...
		Duty ...	...	...	...	...
		III. Excise duty Internal Branch ... Quantity ...	...	...	...	...
		Duty ...	...	...	...	...
		IV. Kohat sale proceeds ... Quantity ...	(a) 5,15,218	(a) 6,10,018	...	...
		Price ...	(a) 85,453	(a) 99,367	...	...
		V. Share of mandi revenue ... Quantity ...	...	...	78,841	1,13,429
		Duty ...	...	...	49,276	47,262
		VI. Government proprietary share in Sultanpur produce (Hakmi cess)	...	...	...	...
		VII. Fees for licenses of saline works Internal Branch	...	...	...	...
		VIII. Miscellaneous including fines and forfeitures	...	...	...	...
		Total Receipts	85,453	99,367	49,276	47,262
		Charges.				
1		Commissioner of Inland Customs	...	...	...	...
1		Deputy Commissioner of Inland Customs ...	...	...	...	...
1		Personal Assistant to Commissioner	...	...	...	...
1		Analyst	...	...	...	...
6		Assistant Commissioners	...	...	...	...
		Establishment.				
	.80	Clerks	...	...	...	...
	90	Servants and guards	...	...	...	...
		Preventive.				
68		Inspectors and Assistant Inspectors	...	...	4,200	4,200
116	523	Sub-Inspectors, Kotegushts and jemadars ...	...	...	780	780
	4,256	Servants and guards	18,555	19,399	1,462	1,666
	15	Medical establishment	...	...	...	...
		Temporary establishment	...	...	...	...
194	4,964	Total	18,555	19,399	6,442	6,646
		Travelling allowance	...	...	...	218
		Conveyance of tents and records	...	...	...	...
		House rent and horse allowance	...	...	360	360
		Hot weather servants	...	...	...	...
		Service postage	...	...	12	16
		Stationery charges	...	...	16	18
		Excavation and manufacture	...	...	...	...
		Rewards, half fines &c.	...	...	...	...
		Miscellaneous	8,337	11,039	...	...
		Petty construction and repairs	...	...	...	...
		Total	8,337	11,039	388	612
		Total charges.	26,892	30,438	6,830	7,258
		Net receipts	58,561	68,929	42,446	40,004
		Percentage of charges	31·47	30·63	13·86	15·36
		Treaty payments	...	...	...	...
		Receipts deducting treaty payments	58,561	68,929	42,446	40,004

(a) Revised figures furnished by Deputy Commissioner of Kohat.

Inland Customs Department for the year 1880-81—continued.

Delhi salt source.		Sambhar Lake.		Didwana salt source.		Pachbadra salt source.		
1879-80.	1880-81.	1879-80.	1880-81.	1879-80.	1880-81.	1879-80.	1880-81.	
...	...	23,49,916	30,64,188	...	...	...	...	(1)
...	...	9,91,439	10,21,390	...	...	...	...	
...	...	...	...	3,35,895	3,22,472	...	...	(2)
...	...	...	...	75,701	70,559	...	...	
...	...	...	...	...	...	4,58,630	4,78,715	(3)
...	...	...	...	...	...	1,01,631	1,05,005	
...	...	...	...	...	...	...	...	(4)
...	...	...	...	...	...	...	...	
...	...	...	...	...	...	...	...	(5)
...	...	...	...	...	...	...	...	
...	...	...	...	...	...	...	...	(6)
...	...	...	...	...	...	...	...	
(a) 7,35,064	5,90,668	33,51,402	(b) 30,59,496	2,47,885	3,10,556	3,52,530	(c) 4,08,715	
(a) 18,37,665	14,76,671	83,77,574	76,48,740	6,19,712	7,53,785	8,63,825	10,05 537	
...	...	...	...	...	...	...	...	
...	...	...	...	...	...	...	...	
...	...	...	...	...	...	...	...	
...	...	...	...	...	...	...	...	
...	...	...	...	...	...	...	...	
...	...	...	...	...	...	...	...	
67,657	49,728	...	...	...	...	...	...	
...	...	...	...	...	...	...	...	
8,439	2,180	83,418	1,13,126	102	135	218	7,120	
19,13,761	15,28,579	94,52,431	87,83,256	6,95,515	8,24,479	9,65,674	11,17,662	
...	...	...	...	...	...	...	...	
...	...	...	...	...	...	...	...	
...	...	...	...	...	...	...	...	
...	...	...	...	...	...	...	...	
7,200	6,276	7,200	9,906	8,187	7,177	6,000	7,956	
5,225	2,890	13,445	13,397	2,390	2,533	3,018	3,717	
739	612	970	1,060	575	586	844	753	
18,281	17,957	36,422	32,987	2,860	3,000	5,327	4,416	
9,514	9,344	15,684	16,196	2,472	2,061	7,133	6,349	
32,246	31,935	34,442	34.694	4,613	4,686	15,150	13,070	
100	...	1,417	1,350	434	367	826	783	
...	...	2,143	5,596	...	...	...	...	
73,455	69,014	1,11,723	1,15,186	21,531	20,410	38,298	37,044	
1,131	810	2,208	1,217	670	294	326	704	
36	102	100	145	205	65	...	37	
549	33	240	240	60	...	74	60	
61	76	105	89	39	50	113	127	
205	175	441	429	97	71	163	107	
290	234	181	223	32	28	139	45	
...	...	17,262	81,097	9,967	6,718	12,640	23,421	
342	90	1,357	268	...	12	270	96	
10,218	(d) 4 440	62,868	(e) 68,573	19.658	624	4,30,463	33,593	
22,388	2,596	16,785	3,147	4,834	350	13,348	4,784	
35,220	8,536	1,01,547	1,55,428	35 562	8.212	4,57,536	62,974	
1,08,675	77,570	2,13,270	2,70,614	57,093	28,622	4,95,834	1,00,018	
18,05,086	14,51,009	92,39,161	85 12,642	6,38,422	7,95,857	4,69,840	10,17,644	
5·68	5·07	2·26	3·08	8·21	3·47	51·35	8·95	
...	...	21,52,789	22,03,204	1,00,000	...	2,40,495	4 02,995	
18,05,086	14.51,009	70,86,372	63,09,438	5,38,422	7,95,857	*2,29,345	6,14,649	

(a) 4,598 maunds old stocks on which duty was realized in Bahawalpur.
(b) 1,69,116 maunds Agra depot sales.
(c) 11,852 maunds Erinpura depot sales and 100 maunds sold at Nasirabad depot.
(d) Rs. 4,174 compensation as headmen's fees.
(e) Rs. 307 charges on account Erinpura depot.

STATEMENT I.

No.

Comparative return of receipts and charges of the

Strength of Department.			Phalodi salt source.		Luni Tract.	
			1879-80.	1880-81.	1879-80.	1880-81.
		VII.				
		I. SALE PROCEEDS OF SALT.				
		1. Sambhar ... ... { Quantity ... / Price ...	...	...	...	...
		2. Didwana ... ... { Quantity ... / Price ...	...	...	...	...
		3. Pachbadra ... ... { Quantity ... / Price ...	...	...	...	...
		4. Phalodi ... ... { Quantity ... / Price ...	8,763 / 1,919	4,179 / 914	... / ...	... / ...
		5. Luni ... ... { Quantity ... / Price ...	... / ...	... / ...	319 / 40	2,458 / 307
		6. Panjab Mines ... { Quantity ... / Price ...	... / ...	... / ...	... / ...	... / ...
		II. Inland Customs duty paid ... { Quantity ... / Price ...	1,828 / 4,570	1,480 / 3,702	319 / 797	2,458 / 6,145
		III. Excise duty Internal Branch { Quantity ... / Duty ...	... / ...	... / ...	... / ...	... / ...
		IV. Kohat sale proceeds ... { Quantity ... / Price ...	... / ...	... / ...	... / ...	... / ...
		V. Share of Mandi revenue ... { Quantity ... / Duty ...	... / ...	... / ...	... / ...	... / ...
		VI. Government proprietary share in Sultanpur produce (Hakmi cess)	...	...	...	...
		VII. Fees for licenses of saline works Internal Branch	...	...	...	...
		VIII. Miscellaneous including fines and forfeitures	64	...	...	...
		Total Receipts	6,553	4,616	837	6,452
		CHARGES.				
1		Commissioner of Inland Customs	...	...	...	...
1		Deputy Commissioner Inland Customs ...	...	...	...	...
1		Personal Assistant to Commissioner	...	...	...	...
1		Analyst	...	...	...	...
6		Assistant Commissioners	...	...	...	...
		ESTABLISHMENT.				
	80	Clerks	...	...	...	...
	90	Servants and guards	...	...	...	...
		PREVENTIVE.				
		Inspectors and Assistant Inspectors	5,700	6,314	2,206	6,014
68	523	Sub-Inspectors Kotegushts and jemadars ...	1,288	1,152	612	2,611
116	4,256	Servants and guards	3,241	3,660	1 564	6,500
	15	Medical establishment	455	439	120	379
		Temporary establishment	...	...	...	...
194	4,964	Total	10,684	11,565	4,502	15,504
		Travelling allowances	127	312	1,098	1,129
		Conveyance of tents and records	13	...	190	118
		House rent and horse allowance	...	...	...	...
		Hot weather servants	...	...	...	...
		Service postage	25	40	37	58
		Stationery charges	6	2	7	5
		Excavation and manufacture	2.565	4,406	...	700
		Rewards, half fines &c.	56	...	...	...
		Miscellaneous	2,921	1,935	754	206
		Petty construction and repair	2,703	88	320	10,053
		Total	8,416	6,783	2,406	12,269
		TOTAL CHARGES.	19,100	18,348	6,908	27,773
		Net receipts	—12,547	—13,732	—6,071	—21,321
		Percentage of charges	291·47	397·49	825·33	430·45
		Treaty payments	...	...	...	...
		Receipts deducting treaty payments	—12,547	—13,732	—6,071	—132

Inland Customs Department for the year 1880-81—(concluded.)

Internal Branch.		Total.		
1879-80	1880-81.	1879-80.	1880-81.	
...	...	33,49,916	30,64,188	(1)
...	...	9,91,439	10,21,390	
...	...	3,35,895	3,22,472	(2)
...	...	75,701	70,559	
...	...	4,58,030	4,78,715	(3)
...	...	1,01,631	1,05,005	
...	...	8,763	4,179	(4)
...	...	1,919	914	
...	...	319	2,458	(5)
...	...	40	307	
...	...	15,02,881	14,54,512	(6)
...	...	93,930	90,907	
...	...	61,91,909	58,27,885	
...	...	1,54,61,346	1,45,30,859	
36,625	58,538	36,625	58,538	
91,554	1,46,344	91,554	1,46,344	
...	...	5,15,218	6,10,018	
...	...	85,453	99,367	
...	...	78,841	1,13,429	
...	...	49,276	47,262	
...	...	67,657	49,728	
(a) 32,337	1,16,225	32,337	1,16,225	
6,047	1,382	1,01,420	1,25,973	
1,29,938	2,63,951	1,71,53,703	1,64,04,840	
...	...	29,829	37,744	
...	...	13,423	16,665	
...	...	6,800	4,800	
...	...	600	600	
7,708	7,900	45,516	45,573	
4,970	7,373	51,043	46,475	
625	760	6,119	5,880	
53,238	69,189	1,80,716	1,92,692	
40,690	54,545	1,01,020	1,15,812	
83,869	1,48,934	2,81,363	3,50,059	
...	...	4,296	4,021	
...	...	6,141	5,596	
1,91,100	2,88,701	7,26,866	8,25,917	
13,808	19,843	28,156	32,158	
3,734	5,125	6,899	7,233	
600	2,616	2,518	3,924	
54	68	653	620	
1,648	2,529	4,075	4,678	
1,132	2,108	3,015	3,860	
...	...	96,482	1,65,928	
1,895	2,441	4,940	3,931	
4,494	8,916	5,65,427	1,63,503	
...	181	76,423	27,611	
27,365	43,827	7,88,588	4,13,446	
2,18,465	(b) 3,32,528	15,15,454	12,39,363	
—88,527	—68,577	1,56,38,249	1,51,65,477	
168·13	125·98	8·83	7·55	
...	...	24,93,284	26,06,199	
—88,527	—68,577	1,31,44,965	1,25,59,278	

(a) Difference of Rs. 74 due to correction of statements after close of last years' report.
(b) Rs. 2,354 charges on account of trial manufacture of Khari at Bhilawan.

No. II.

Comparative detail in maunds of the various descriptions of Salt which paid Inland Customs duty during the year ending 31st March 1881.

Division.	Year.	Rock Salt.	Sultanpur.	Nuh.	Sambhar.	Didwana.	Pachbadra.	Phalodi.	Luni.	Saltpetre.	Other Salts including Balambha.	Total.
Panjab Mines ...	1879-80	15,02,881	...	...	...	...	...	...	...	...	...	15,02,881
	1880-81	14,54,511	...	...	...	...	...	...	...	...	...	14,54,511
Delhi Salt sources ...	1879-80	...	5,72,177	46,189	86,539	3	...	...	...	...	30,156	7,35,064
	1880-81	...	5,81,152	5,808	113	...	...	...	...	...	3,595	5,90,668
Sambhar Lake ...	1879-80	...	...	...	33,46,264	...	37	...	...	...	5,101	33 51,402
	1880-81	...	...	...	30,59,422	...	...	...	...	...	75	30,59,497
Didwana Salt sources ...	1879-80	...	...	...	...	2,47,885	...	...	...	...	...	2,47,885
	1880-81	...	...	...	...	3,10,556	...	...	...	...	...	3,10,556
Pachbadra „ ...	1879-80	...	...	...	...	...	3,52,530	...	...	...	...	3,52,530
	1880-81	...	...	...	...	...	4,08,715	...	...	...	...	4,08,715
Phalodi „ ...	1879-80	...	...	...	...	...	...	1,828	...	...	...	1,828
	1880-81	...	...	...	...	...	...	1,480	...	...	...	1,480
Luni Tract ...	1879-80	...	...	...	...	...	...	...	319	...	...	319
	1880-81	...	...	...	...	...	...	...	2,458	...	...	2,458
Internal Branch ...	1879-80	...	...	...	...	...	...	...	...	36,625	...	36,625
	1880-81	...	...	...	...	...	...	...	...	58,538	...	58,538
Total ...	1879-80	15,02,881	5,72,177	46,189	34,32,803	2,47,888	3,52,567	1,828	319	36,625	35,257	62,28,534
	1880-81	14,54,511	5,81,152	5,808	30,59,535	3,10,556	4,08,715	1,480	2,458	58,538	3,670	58,86,423

No. III.

Comparative return of the number of persons arrested, convicted &c., for the years 1879-80 and 1880-81.

Division.	Year.	Total number of smugglers arrested.	Released by Department.						Sent up for trial.	Acquitted.	Convicted.	Pending when report was submitted.	Percentage of conviction on number of persons sent up for trial, less than those whose cases were still undecided.	Remarks.
			On payment of double duty, or in default, confiscation of salt.	Infirm persons, pregnant women, or children.	For making and possessing less than one seer of salt.	On proof of ignorance, or inadvertence.	For want of proof.	Total.						
Panjab Mines ...	1879-80	855	...	...	516	23	3	542	313	94	219	...	69·97	
	1880-81	490	...	...	267	...	52	319	171	12	120	39	90·91	
Delhi salt works ...	1879-80	65	4	...	...	1	...	5	60	4	56	...	93·33	
	1880-81	152	2	...	3	...	5	10	142	5	137	...	96·48	
Sambhar Lake ...	1879-80	28	...	1	2	...	...	3	25	1	24	...	96·0	
	1880-81	34	...	...	2	...	2	4	30	1	29	...	96·66	
Didwana salt source ...	1879-80	23	...	...	...	10	...	10	13	...	13	...	100·0	
	1880-81	3	...	...	2	...	...	2	1	...	1	...	100·0	
Pachbadra „ ...	1879-80	* 46	...	2	...	...	...	2	43	...	43	...	100·0	* 1 killed.
	1880-81	3	...	...	1	...	...	1	2	...	2	...	100·0	
Phalodi „ ...	1879-80	...	...	...	...	...	...	...	...	...	...	...	...	
	1880-81	...	...	...	...	...	...	...	...	...	...	...	...	
Luni Tract ...	1879-80	3	...	...	...	3	...	3	...	...	...	...	...	
	1880-81	14	...	...	...	...	...	...	14	...	14	...	100·0	
Internal Branch ...	1879-80	764	...	20	† 11	1	110	142	(a) 622	30	589	...	94·69	(a) 3 persons escaped from custody.
	1880-81	(b)2,091	...	26	1	116	810	953	1,107	104	833	170	88·9	(b) 31 persons pending Departmental investigation.
Total ...	1879-80	1,784	4	23	529	38	113	707	1,076	129	944	...	87·73	
	1880-81	2,787	2	26	276	116	869	1,289	1 467	122	1,136	209	90·3	

† Included in " want of proof " column last year.

No. IV.

Comparative detail of persons imprisoned and fined for breach of Customs laws during the year 1879-80 and 1880-81.

Divisions.	Year.	IMPRISONED. Number imprisoned for six months.	Number imprisoned for three months and up to six months.	Number imprisoned for two months and up to three months.	Number imprisoned for one month.	Number imprisoned for 15 days.	Number imprisoned for 10 days.	Number imprisoned for below 10 days.	Total number who underwent imprisonment.	NUMBER FINED. Number who paid fines of Rs. 250 & upwards.	Above Rs. 100 and up to Rs. 250.	Above Rs. 50 and up to Rs. 100.	Above Rs. 30 and up to Rs. 50.	Above Rs. 20 and up to Rs. 30.	Above Rs. 10 and up to Rs. 20.	Above Rs. 5 and up to Rs. 10.	Up to Rs. 5.	Total who paid fines.	Aggregate paid.	Average fines.
Punjab mines ...	1879-80	1	5	9	7	8	...	2	32	...	...	...	3	9	14	50	136	(a) 212	1,604	7·57
	1880-81	1	2	1	12	16	...	...	32	...	...	...	5	5	31	48	22	(b) 111	1,478	13·32
Delhi salt source ...	1879-80	...	...	...	13	7	...	1	21	...	1	...	3	...	9	8	14	35	636	18·17
	1880-81	39	3	3	7	...	...	...	52	...	...	3	...	14	13	14	41	85	708	8·33
Sambhar Lake ...	1879-80	...	1	3	5	6	3	2	20	...	...	...	...	...	2	...	2	4	46	11·5
	1880-81	...	1	10	6	1	...	...	18	...	...	...	...	...	...	5	6	11	71	6·45
Didwana salt sources ...	1879-80	...	3	2	2	1	...	5	13	...	...	...	2	...	...	...	...	(c) 2	40	20·0
	1880-81	...	1	...	...	...	...	...	1	...	...	...	...	...	...	...	...	...	...	...
Pachbadra „ ...	1879-80	...	7	12	1	14	...	...	34	...	...	...	...	2	1	6	...	9	131	14·75
	1880-81	...	...	...	...	...	...	...	...	...	...	...	...	...	...	2	...	2	20	10
Phalodi „ ...	1879-80	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	1880-81	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Luni Tract ...	1879-80	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	1880-81	...	...	...	...	...	...	...	...	...	...	...	...	1	5	6	2	14	152	10·86
Internal Branch ...	1879-80	7	24	45	72	36	9	30	223	...	...	...	4	8	42	112	204	(d) 370	1,925	5·2
	1880-81	9	24	28	71	31	20	54	237	...	...	1	8	18	88	198	283	596	3,755	6·3
Total ...	1879-80	8	40	71	100	72	12	40	343	...	1	...	12	19	68	176	356	632	4,382	6 93
	1880-81	49	31	42	96	48	20	54	340	...	...	4	13	38	137	273	354	819	6,184	7·55

(a) 25 Persons fined as well as imprisoned.
(b) 23 „ „ „
(c) 2 „ „ „
(d) 4 „ „ „

No. V.

Statement showing the quantity of salt sold at each of the Mandi mines during the official years 1879-80 and 1880-81

Year.	Names of Mines.	*Quantity sold for consumption in British territory.*					*Quantity sold for Consumption in Native States.*						Total quantity of salt sold.
		Kangra.	Kulu.	Simla.	Hushiarpur.	Total.	Mandi.	Suket.	Chumba.	Bilaspur	Rampur Bishahr.	Total.	
		Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.
1879-80	Goma ...	40,933	1,242	...	3	42,178	14,228	...	434	14	5	14,681	56,859
	Drang ...	16,805	15,452	4,405	1	36,663	20,631	8,002	142	6,526	1,799	37,100	73,763
	Total ...	57,738	16,694	4,405	4	78,841	34,859	8,002	576	6,540	1,804	51,781	1,30,622
1880-81	Goma ...	36,106	770	...	...	36,876	17,066	...	161	...	8	17,235	54,111
	Drang ...	9,723	12,910	2,867	...	25,500	21,687	6,525	...	3,756	1,850	33,818	59,318
	Total ...	45,829	13,680	2,867	...	62,376	38,753	6,525	161	3,756	1,858	51,053	1,13,429

STATEMENT V.

00134349

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